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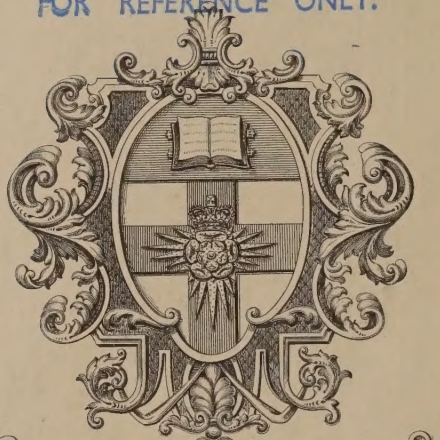

University of London

REPORTS

FROM

COMMISSIONERS:

FIFTEEN VOLUMES.

—(13.)—

SHIPPING, &c. (UNITED KINGDOM).

Session

12 *December* 1854——14 *August* 1855.

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REPORTS FROM COMMISSIONERS:

1854-55.

FIFTEEN VOLUMES:—CONTENTS OF THE

THIRTEENTH VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

SHIPPING (UNITED KINGDOM):

[1911.] REPORT of the COMMISSIONERS appointed to inquire into LOCAL CHARGES upon SHIPPING in the PORTS of the UNITED KINGDOM and ISLANDS of *Jersey*, *Guernsey*, *Alderney*, *Sark*, and *Man*; together with the APPENDICES and INDEX:—(*Ireland*) - p. 1

[1967.] REPORT of the COMMISSIONERS appointed to inquire into LOCAL CHARGES upon SHIPPING in the PORTS of the UNITED KINGDOM and ISLANDS of *Jersey*, *Guernsey*, *Alderney*, *Sark*, and *Man*; together with the APPENDICES and INDEX:—(*Scotland*, the Channel Islands, &c.) - - - - - - - - - 177

SHIPPING DUES (IRELAND):

REPORT - - - - - - - - - - - - p. 5

APPENDIX - - - - - - - - - - - 17

INDEX - - - - - - - - - - - - 175

SHIPPING DUES (SCOTLAND, &c.):

REPORT - - - - - - - - - - - - 185

APPENDIX - - - - - - - - - - - 199

INDEX - - - - - - - - - - - - 619

REPORT

OF THE

COMMISSIONERS

APPOINTED TO INQUIRE INTO

LOCAL CHARGES UPON SHIPPING

IN THE PORTS OF

THE UNITED KINGDOM,

AND

ISLANDS OF JERSEY, GUERNSEY, ALDERNEY, SARK, AND MAN;

TOGETHER WITH THE

APPENDICES AND INDEX.

IRELAND.

Presented to both Houses of Parliament by Her Majesty's Command.

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FOR HER MAJESTY'S STATIONERY OFFICE.

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CONTENTS.

PAGE.

Commission - - - - - - - - - - - - iii

Report - - - - - - - - - - - - v

Appendix A; containing a Statement of the Particulars of the Nature and Amount, as far as ascertained, of the Local Charges on Ships, and on Goods carried in Ships, levied in the different Harbours in Ireland; of the Title and Authority in Law under which they are levied, the Purposes to which they are applicable, and the Debts secured upon the same; and of the Exemptions, if any, from the Payment of such Charges, under the Heads of the respective Customs Ports in Ireland, arranged in Geographical Order - - - - - - - - 1

No. 1. Extracts from a Statement of the practical effect of the Local Charges in Dublin, particularly on the Coal Trade, from Mr. Nevill, Shipping Agent there - 91

Appendix B:—

No. 1. Abstract of the Amounts of the Differential Duties in respect of Foreign Privileged Vessels, and on Goods carried in such Vessels, paid out of the Consolidated Fund; and of the Differential Dues (as far as can be ascertained) levied on Foreign Unprivileged Vessels, &c. by the several Local Authorities in Ireland, in 1852 - - - - - - - - 95

No. 2. List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Irish Ports - - - - - - 96

Appendix C.—Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Ireland, in 1852; with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable - - - - - - - - 98

No. 1. Abstract of the Gross Amount of Ballast Dues received, and of the Sums paid for the Supply and Removal of Ballast, by the several Authorities of Public Harbours possessing the exclusive Privilege of such Supply and Removal in Ireland; and of the Surplus or Deficiency of such Ballast Dues in each Case, in 1852 - - - - - - - - - - 127

Appendix D.—Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by each Municipal Corporation or other Town Authority in Ireland in 1852; with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable - - - - - - - 128

Appendix E.—Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, as special Taxes, at Dublin and Cork, in 1852, with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable - - - - - - - - - - 134

No. 1. Account of Dunleary Harbour appropriated duties, pursuant to 56 Geo. 3. c. 62. and 1 Geo. 4. c. 69., from the passing of the Act 56 Geo. 3. c. 62. to May 1837: And an Account showing the Amount of Dues received at the Port of Dublin, and paid into the Bank of Ireland, under the Act 56 Geo. 3. c. 62., for the Erection and Support of an Asylum Harbour to the Eastward of Dunleary, from the Year ending 5th January 1837 to the 5th January 1855 - - 138

No. 2. Letter from the Collector of the Customs at Dublin, containing Statistics produced as showing that Kingstown Harbour is of less Value to the Trade of the Port of Dublin than to that of many other Ports - - - 142

Appendix F.—Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by private Individuals in Public Harbours in Ireland in 1852; with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable - - - 143

Appendix G.—Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained) by Proprietors of private or proprietary Harbours and Docks, in Ireland, in 1852; with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable - - - 144

Summary of Appendices C. to G. inclusive - - - - - - 151

Appendix H.—Abstract of the Debts charged on the Dues levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Ireland, and the Amounts and Description of other Revenues (if any) given as Security for such Debts, in 1852-3. - - - - - - - - - - - 152

Appendix K.—Abstract of the Debts charged on the Dues levied on Ships, and on Goods carried in Ships, by each Municipal Corporation or other Town Authority in Ireland, and the Amounts and Description of other Revenues (if any) given as Security for such Debts, in 1852-3 - - - - - - - - 156

Summary of Appendices H. and K. - - - - - - - - 158

Index - - - - - - - - - - - - 159

COMMISSION.

VICTORIA R.

Victoria, by the Grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith: To our trusty and well-beloved John Henry Thomas Manners Sutton, Esquire, Charles Ramsay Drinkwater Bethune, Companion of the Most Honourable Order of the Bath and Captain in our Navy, and Colin Blankburn, Esquire, Barrister-at-Law; Greeting:

Whereas We have deemed it expedient that a Commission should forthwith issue for inquiring into Local Charges upon Shipping in the Ports of the United Kingdom and Islands of Jersey, Guernsey, Alderney, Sark, and Man: Now know ye, that We, reposing great Confidence in your Zeal and Ability, have authorized and appointed, and do by these Presents authorize and appoint, you the said John Henry Thomas Manners Sutton, Charles Ramsay Drinkwater Bethune, and Colin Blackburn to be Our Commissioners for the Purposes aforesaid: And Our Will and Pleasure is, that you, or any One or more of you, shall especially inquire into all Charges (other than Duties of Customs payable to Us, Our Heirs or Successors, Pilotage Charges, Fees, or other Sums payable to the Board of Trade, Tolls, or Payments payable to the Corporation of the Trinity House of Deptford Strond, the Commissioners of the Northern Lighthouses, or the Corporation for preserving and improving the Port of Dublin in respect of Lighthouses, Lights, Floating Lights, Beacons, Buoys, or other Marks or Signs for the Sea, and Rates or Payments payable to the said Trinity House in respect of Lastage or Ballastage in or near the River Thames,) which are levied or leviable in any of the Ports or Harbours of the United Kingdom, or of the Islands of Jersey, Guernsey, Alderney, Sark, and Man, by any Person or Persons, Body Corporate, or local Authority, upon Ships, or upon Goods carried in Ships, whether in the Nature of Passing Tolls or otherwise, and to report upon the Nature and Amount of such Charges, the Title or Authority in Law under which the same are levied, the Application of the same, and whether and how far they are applied to any Purpose from which the Person paying the same derives any Benefit; also upon the Exemptions, if any, of any particular Persons or Classes of Persons from any of such Charges.

And for the Purpose of enabling you Our said Commissioners to make the said Inquiries, We do hereby authorize and empower you, or any One or more of you, to call before you all such Persons as you may judge most competent by reason of their Situation, Knowledge, or Experience to afford you correct Information on the Subject of this Inquiry, and also to require the Production of all Books, Documents, Papers, and Accounts which may appear to you, or any One or more of you, calculated to assist your Researches in the Execution of the Trust hereby reposed in you, and to inquire concerning the Premises

by all other lawful Ways and Means whatsoever. And We do command and require you, or any One or more of you, to report to Us in Writing under your Hands and Seals, or under the Hand and Seal of any One or more of you, as soon as the same can reasonably be, your several Proceedings by virtue of this Our Commission. And We will and command that this Our Commission shall continue in full force and virtue, and that you Our said Commissioners, or any One or more of you, may from Time to Time proceed in the Execution thereof, and of every Matter and Thing therein contained, although the same be not continued from Time to Time by Adjournment.

Given at Our Court at St. James's, the Nineteenth Day of March 1853, in the Sixteenth Year of Our Reign.

By Her Majesty's Command,
(Signed) PALMERSTON.

IRELAND.

REPORT.

May it please Your Majesty,

We, the Commissioners appointed by Your Majesty to inquire into the local charges levied on ships, or on goods carried in ships, in the ports of the United Kingdom, humbly beg leave to submit to Your Majesty this Second Report of our proceedings in the execution of Your Majesty's Commission.

Shortly after sending in our First Report, it pleased Your Majesty to appoint to the office of Lieutenant Governor of New Brunswick the senior Commissioner named in this Commission, the Hon. John Henry Thomas Manners Sutton. As the duties of that office were incompatible with those of a Commissioner for inquiring into local dues on ships, he resigned the latter office in the month of August; and since that time the inquiries have been conducted by the two remaining Commissioners, who only are responsible for this Report.

We have pursued the same course in obtaining the necessary information respecting the local charges in Ireland and Scotland which was adopted in England; and as that mode is explained in the First Report submitted to Your Majesty, it is unnecessary once more to re-state it.

We have now completed our inquiries respecting the local charges on ships and shipping in Ireland. An abstract of the information which we have collected with respect to each of the different harbours in that kingdom will be found in the Appendix to this Report (Appendix A.)

Our inquiries respecting those in Scotland are so advanced that we expect soon to be prepared to submit a final Report, completing the whole subject committed to us; but we have judged it not proper on that account to delay that part of our Report which relates to Ireland, on which our inquiries are already finished.

We therefore now proceed humbly to lay before Your Majesty the result of our inquiries as to the local charges on ships, and on goods carried in ships (with the exceptions stated in Your Majesty's Commission), levied in Ireland.

IRELAND.

Recapitulation of general principles laid down in the First Report.

In the First Report the principles which we submitted, which in our opinion ought to guide those considering this subject, were, in substance, that it was desirable that the revenue raised from local taxation on the trade of a harbour, should be applied exclusively to the local maritime purposes of that harbour, that the revenue raised by such local taxation should be no greater than necessary, and should raised by the species of taxation which from the peculiar nature of the trade of the locality would be least felt.

We also submitted our opinion that dues connected with exclusive privileges, differential dues, and exemptions in favour of particular classes were in themselves objectionable; and that it was not desirable that the control of the supply and removal of ballast, which ought to be given to the authorities of a harbour, should be made a source of revenue.

Recapitulation of general principles laid down in the First Report—*cont.*

And we made several recommendations which, if adopted by the Legislature it seemed to us, might without injustice practically produce in England an approximation to this state of things. In this scheme we adopted a principle that, though the vested interests of private persons, trading companies, and creditors, could not be interfered with, except on the terms of giving them compensation, the interest of public bodies, such as municipal corporations, might justly be taken away by the Legislature, if the public good required a change in the nature of local taxation.

The reasons which induced the Commissioners (including at the time the Hon. J. H. T. Manners Sutton) to concur in these principles are stated at considerable length in the First Report which was laid before Your Majesty; we do not now repeat them, and only refer to them for the purpose of saying, that we consider those principles as much applicable to the local charges in Ireland, as to those in England.

We shall now proceed to state to Your Majesty, in the first place, what we have found to be the general character of the local charges on ships, and goods carried in ships, in Ireland, and in what respects they practically differ from the similar charges levied in England.

Nature and origin of the local charges on ships, and on goods carried in ships in Ireland, and in how far they differ from those levied in England.

The local charges levied in Ireland are, in their legal nature, very similar to those levied in England; and the remarks on the origin and nature of the English dues, contained in the First Report (p. vii.), might, with scarcely any alteration, be repeated as applicable to those of Ireland.

They are either levied by a common law title, dating its origin from a time when the law of the two countries was nearly identical, or are created by Acts of Parliament, either passed by the legislature of Ireland before the Union, or by that of the United Kingdom since that period.

There are, in Ireland, examples of every species of ancient due which could be created by a common law title, still existing, and belonging, in some instances, to municipal corporations, and in some to individuals, as private property. For example: the municipal corporation of Dublin levies several ancient dues which probably were originally connected with some service rendered by the corporation, but which have, by lapse of time, become merely prescriptive charges; and the same corporation, as water-bailiffs of the port, levy a tax upon all coals imported; for which they are, however, bound to render services in unloading and weighing the coals. They are also entitled to anchorage. This corporation receives a considerable revenue from the dues still existing. They also formerly appointed coal meters, who had the exclusive privilege of measuring coals and levied metage; but that vexatious privilege has been abolished by Act of Parliament. Other municipal bodies levy dues of the same character, as will be mentioned more in detail afterwards; but they are few, and not of the same pecuniary importance as those in England.

There are also cases in which private persons have the right to levy dues as their private property, conferred by royal grant on their ancestors. As an example we may mention that Lord De Ros still receives dues at Strangford, by virtue of a patent granted by King Henry the Eighth to his ancestor Gerald Earl of Kildare; and there are a few other similar instances. But those private rights in Ireland are much less numerous than the similar rights in England, and in no case we believe are they of any considerable pecuniary value.

There are in Ireland harbours or docks formed by trading companies or private persons, under local acts, but there are few as compared to those in England.

The more important harbours in Ireland are, like those in England, governed by Commissioners, who, under the authority of local acts, levy dues applicable to harbour purposes. On these we shall submit some observations in a subsequent part of this Report.

There are in Ireland as in England what originally were differential dues on foreign vessels, which, by the operation of the Reciprocity Treaty Acts, have practically become contributions from Government. The mode in which this change has been brought about, and the present state of the law on the subject,

was fully explained in the First Report (p. xiii.); and as that explanation is applicable to the whole United Kingdom, we need not again repeat it.

Nature and origin of the local charges on ships, and on goods carried in ships, in Ireland, and in how far they differ from those levied in England—*cont.*

The amount of such differential dues in Ireland is comparatively unimportant. A statement of amounts levied on foreigners and of the amounts paid by the Treasury in respect of differential dues on vessels privileged under the reciprocity treaties, in Ireland in the year 1852, will be found in the Appendix (B. No. 1).

From this it will be seen that in effect there are now only two ports in which differential dues are actually levied on foreigners, as the recent Harbour Act for Londonderry has abolished the differential dues payable in that port.

There are in Dublin and in Cork peculiar local taxes imposed on entries and cocquets in the Customs, an account of which will be found at the end of this Report.

We shall now proceed to state such remarks as we think necessary to explain the practical nature of the dues levied in Ireland, and the objects to which they are applied.

Passing Tolls.

Passing Tolls.

The Ramsgate and Dover passing tolls affect such vessels bound for Irish ports as pass by these harbours; but from their local situation the amount levied is comparatively small. In the Appendix D. to the First Report the amounts levied in each harbour in Ireland will be found detailed. The gross amounts levied in Ireland in the year 1852, were:

For Ramsgate - - - -	£119	13	$8\frac{3}{4}$
For Dover - - - -	201	10	$2\frac{1}{2}$
Total -	£321	3	$11\frac{1}{4}$

As in our former Report we stated the reasons which led us to the conclusion that these passing tolls ought to be, and might practically be abolished, it is unnecessary now to say more, than that our opinion on that point is unchanged.

The Charges on Ships, or on Goods carried in Ships, levied by the Authorities of Public Harbours, and applicable to Harbour Purposes.

Dues levied by the authorities of public Harbours, and applied to Harbour purposes.

In Ireland, as in England, there is no general system under which the local superintendence of public harbours is secured, nor is there any general system by which the necessary funds are provided to defray the expenses of conservancy. In the more important harbours in Ireland, Harbour Commissioners or trustees are constituted under the authority of special Acts, with powers which vary according to the provisions of those Acts.

The names of the harbours in Ireland regulated under such Acts, the amount of revenue raised by the Commissioners, and the amount of debt secured on that revenue, in each, will be found in the Appendix to this Report (Appendices C. and H). It will be observed, that the number is, as compared with England, small; and for practical purposes that number may be considered as still further reduced. The harbour of Kingstown (formerly called Dunleary) has long been under the direct control of Government. Several small harbours have been erected by the Commissioners of Public Works, and the River Shannon Commissioners, and are therefore under the direct control of Government; and in Galway, Limerick, and Tralee, the Harbour Commissioners have obtained advances of public money under the Acts for the extension and promotion of public works in Ireland, which have not been repaid. The consequence is, that the Commissioners for Public Works have under the provisions of these Acts, entered into possession of the harbours, and have the

Dues levied by the authorities of public Harbours, and applied to Harbour purposes—*cont.*

entire control of them until those advances are repaid. These three harbours may, therefore, be practically considered as under the direct control of Government as much as Kingstown, so that practically they are not to be reckoned among the harbours under the control of Harbour Commissioners. Of the Harbour Commissions that of Dublin seems to us to require most observation. In that harbour (as will be seen more in detail in Appendix A., under the head of that port) there are dues levied by the municipal corporation, which form part of the borough fund; there are also specific dues of small amount levied for some other local purposes, and there are some peculiar taxes levied under a complicated series of enactments originating in the mode in which Kingstown Harbour was originally formed. We postpone our observations upon these for the present, and now speak only of the dues levied in Dublin for harbour purposes.

Dublin Ballast Board.

The control of the harbour of Dublin is vested in a corporation commonly called the Ballast Board. It was originally created by the Irish Act 26 Geo. 3. c. 19., and the constitution of the Board still remains what it originally was. The Lord Mayor and Sheriffs of Dublin are ex officio members of the Board. Three of the members originally appointed were aldermen of Dublin, and as vacancies occur, the successors of those three members are appointed by the municipal corporation from the aldermen of Dublin. Seventeen other persons were originally named in the Act, and the successors of those seventeen are, as vacancies occur, elected by the Board itself without any restriction as to qualification, and subject only to the veto of the Lord Lieutenant if exercised within twenty-one days. The Ballast Board had also very important duties to perform with respect to the lighthouses of Ireland, and it would, therefore, have been injudicious to make connexion with the local interests of Dublin a necessary qualification for the members of the Board; but during our inquiries into the state of Dublin, it was strongly urged on us that now, since by the Merchant Shipping Law Amendment Act, 1853, the light dues form part of the Mercantile Marine Fund, that objection no longer applied, and that the management of the local interests of Dublin Harbour should be committed to a body, who were, at least in part, representatives of the harbour ratepayers, and personally acquainted with the requirements of shipping interests frequenting the harbour.

We stated when reporting on the dues in England (First Report, p. xli. xlii.,) that we were of opinion that, as a general rule, it is very desirable that the sole control of a harbour should be vested in one body of conservators, whose functions should be confined to the management of that harbour. We also came to the conclusion which we then expressed, that the constitution of the body of conservators, the extent of the powers to be entrusted to it, the qualification, and mode of election of the members, the nature of the provisions necessary to secure the due application of the harbour revenues, and an efficient audit of the harbour accounts, are points of great practical importance, intimately connected with the subject of the inquiry committed to us by Your Majesty, but not so directly within the scope of this Commission, as to justify us in making any recommendations upon them. We need now only state, that we still retain the opinion we then expressed, and that we think these observations strictly applicable to the case of the port of Dublin.

We should observe, that the parties objecting to the constitution of the Ballast Board were unanimous in declaring their conviction of the perfect integrity, and honesty of purpose with which the present Board have managed their affairs. There was a difference of opinion as to whether part of their expenditure was judicious, and more particularly as to whether some large graving docks, which it is intended to construct at a considerable cost, were required by the trade of the port. We did not enter into this inquiry, adhering to the opinion to which we had come, when a somewhat analogous question was brought before us with regard to the dredging of the river Tyne, that, we must consider the expenditure of the revenues of harbour, with the bonâ fide intention of improving the harbour, as an application for the benefit of those paying the same, within the meaning of this Commission; and that we could not inquire whether that expenditure was or was not judicious.

The mode, however, in which the harbour revenue is raised in Dublin calls for some remarks from us. It will be seen, on reference to Appendix A., under

the head Dublin, that the revenues of the Ballast Board consist principally of a tonnage duty of 11*d.* (late Irish currency), in practice 10*d.* sterling per ton levied on all British and privileged vessels from foreign ports or those of Great Britain, and of 20*d.* (late Irish currency) on foreign vessels; and of 7*d.* (late Irish currency), in practice 6*d.* sterling per ton levied on all colliers and coasters. The gross amount raised by these tonnage dues being about 22,000*l.* per annum, including about 1,500*l.* paid through the Trinity House in respect of extra dues on privileged vessels. Dublin Ballast Board —*cont.*

They are also entitled to the exclusive privilege of supplying and removing ballast at fixed rates in the harbour. The latter is a merely nominal privilege, for from the nature of the trade, vessels never do discharge ballast in this port. There seemed to be some doubt amongst those who are acquainted practically with the port, whether this was literally the case, as it was the impression of some of them, that one vessel had discharged ballast in the year 1845; but no doubt, for practical purposes, the statutable monopoly of the power of discharging ballast is inoperative. But the exclusive power of supplying ballast is exercised, and is made the source of a considerable revenue. The Ballast Board continues to charge for ballast at the statutable rates. In the year 1852, the gross amount received was 8,391*l.* 8*s.* 10*d.*; and the net revenue to the Ballast Board from this source was 3,097*l.*, inclusive of 685*l.* 6*s.* 4*d.* paid through the Trinity House, in respect of the extra charge to privileged foreigners.

Both of those sources of revenue are objected to for different reasons, which we shall state here in full; for though the instance is local, it illustrates and explains principles of general application.

It will be observed that the principal revenue is derived from a charge on the tonnage of the vessel, and that, except in the case of colliers, that charge is the same whatever be the nature of the cargo; and that it is also irrespective of the length of the voyage, except in so far as coasters are charged a lower rate. This is objected to on the part of the owners of small vessels engaged in short voyages. They point out that the effect is, that a small vessel making several trips in the year pays as much as a vessel of many times her tonnage making in the same time one voyage to China, and bringing back a valuable cargo far more remunerative than that of the small vessel. And they object to this with the more force because a great part of the debt to which the harbour revenues are pledged has been incurred by the Ballast Board in making improvements in the port, in deepening it so as to make it more suitable for large vessels, but which improvements were not required by those of smaller draught. We may observe, that the contemplated improvements, to which we have already alluded, consist in making docks fitted for the reception of the largest class of vessels; and as this expenditure will compel the harbour authorities to postpone for some time any reduction in the amount raised in the harbour, the owners of small vessels have the more reason in desiring to alter the scheme of local taxation, so as to make the burthen bear more proportion to the benefit received. The remedy suggested was, that either the tonnage dues should be regulated, as is the case at Liverpool, by a scale according to the distance of the voyage; or that the harbour revenues should be in part raised by dues on goods; or both. Tonnage dues in Dublin.

In our First Report (p. xxxix.), we expressed our opinion that it was not possible to make one tariff of charges which should be uniformly applicable to every port; as the tariff which was convenient and equitable as applied to a port in which the trade was of one character, might be in practice very injurious and oppressive in a port in which the character of the trade was different; and this was one of the principal reasons that induced us to submit our 9th, 10th, and 11th recommendations, in order that the tariffs in different ports might be now revised so as to adapt them to the nature of the trade as at present existing, and might in future be subject to revision from time to time, as altered circumstances or experience should require.

We still retain these opinions, and certainly do not think that the same mode of raising revenue which may be found convenient in Liverpool is therefore likely to be the best adapted for Dublin, in which the character of the trade is completely different. But we think that the nature of these objections in

Dublin confirm the opinion to which we had previously come that harbour rates should be subject to revision; and if this power of revision be given, we think that the objections to the present system in Dublin will be well worthy of the consideration of those entrusted with that power.

With regard to the ballast dues the objections made were several.

Supply of ballast in Dublin.

It will be observed that by the enactments now in force the Ballast Board have the monopoly of the supply of ballast, which they are bound to supply at the fixed price of 1*s.* 9½*d.* to British vessels and 2*s.* 6½*d.* to foreigners. This was intended by the Legislature to be a source of revenue, and to secure it, the Legislature has forbidden the export, as merchandise, of street dirt, coal ashes, paving stones, gravel, and rubbish, and matters of the like nature, or dung mixed with such matters. The price of ballast supplied free on board, if the supply were open to competition, would be very much below the statutable rate; the estimates differed, but probably about 8*d.* or 9*d.* would be the price. It was agreed by all that it was necessary for the good of the harbour that the supply of ballast should be under the supervision of the harbour authorities, and that the advantage of having ballast supplied without loss of time was so great, that it would be better to pay a slightly advanced price to secure a constant supply delivered by a responsible body such as the Ballast Board. But it was made a subject of great complaint, on the part especially of those employed in the coasting trade, that so large a revenue should be raised in this way, falling upon their vessels at the time when they were earning nothing. And the owners of vessels engaged in the coal trade in particular complained, and as it seems to us with much reason, that, inasmuch as from the nature of their trade, they must make numerous and short voyages, arriving laden with coal and departing empty, the enhanced charge on ballast was a tax levied peculiarly on their vessels. They also complained, and with still greater reason, that they were forbidden to take on board street dirt or other manure, which would be a remunerative return cargo, and almost the only one which Dublin could furnish, and that this was done for the purpose of compelling them to pay a high price for ballast which they would rather not take.

The owners of vessels bound on distant voyages, and the emigration officer at the port, made a distinct and very serious objection. The Ballast Board, for the purpose of improving the harbour, are engaged in dredging the bottom of the river Liffey, and the materials which they thus raise are supplied by them as ballast. But from the nature of the bottom of the river, which consists of sand, this is a very dangerous material to be employed as ballast on a lengthened voyage, as it is liable to get into and choke the pumps; and we were informed that, though no fatal accident had yet occurred, vessels both in the timber trade to Canada, and emigrant vessels, had been endangered on this account. The remedy would be, to ballast the vessels with limestone from the quarries in the neighbourhood of Dublin, from which it might be readily furnished; but if that were done, the Ballast Board would not only lose the revenue derived from the materials dredged up in deepening the harbour, but they would be put to expense in carting away those materials. No blame is to be attached to the Ballast Board, who are merely following out the scheme of the Legislature, which obviously was, that the supply of ballast should be made a source of revenue, and the evils complained of seem to be the inevitable consequences of that system.

Supply of ballast in Irish harbours in general

We should observe that the clauses in the Dublin Acts which give the exclusive power of supplying and removing ballast to the Ballast Board at a fixed price, have been copied into most of the Irish Harbour Acts, but in most of those harbours the Commissioners have reduced the rates charged below the statutable rates. At Belfast the statutable rate which the Commissioners might charge for the supply of sand ballast is 2*s.* to 2*s.* 6*d.* per ton according to the part of the harbour in which it is delivered, and the statutable charge for removing ballast is 2*s.*; but the Commissioners in practice supply sand ballast from lighters at 10*d.*, and make no charge for its removal. In 1852, the gross amount received by them was 2,384*l.* and the gross expense, not including any charge for implements used, was 1,149*l.* If the ballast in

this port were supplied by competition, those who supplied it would of course take into account the capital invested in the implements used, and the cost of renewing them; and it seems probable the rate at which ballast is supplied there, would be but little if at all reduced. So that the Commissioners of that harbour have in practice adopted the principle which seems to us the just one, and which formed the ninth recommendation in our First Report, viz. that the power of regulating the supply and removal of ballast should not be exercised for the purpose of obtaining a profit, either by the supply or removal of the ballast.

Supply of ballast in Irish harbours in general—*cont.*

In the Appendix C. No. 1. will be found a list of the different harbours in Ireland in which the exclusive power of removing and supplying ballast at fixed rates has been granted, and the charges in practice made; and, as far as we can ascertain, the extent to which it is made a source of profit.

The Charges on Ships, or on Goods carried in Ships, levied by Municipal Corporations, or other Town Authorities, and applicable to Municipal or other Town Purposes.

The nature of dues of this kind levied in Ireland do not differ from the similar dues levied in England, and the purposes to which they are applied are very similar. By the Irish Municipal Corporation Act, 3 & 4 Vict. c. 108., the dues the property of municipal corporations are, with the rest of the income of the borough, carried into the borough fund or town fund, and are applicable in the larger boroughs by the municipal corporation, and in the smaller boroughs by the town commissioners, to local municipal purposes, in aid of the borough or town rate. The number, however, of the cases in which such dues are levied and carried into borough funds or town funds is not large. The most important in amount is Dublin, where the municipal corporation levy ancient dues, producing a revenue of about 2,000*l.* a year. The waterbailiffs of the corporation furnish beams, scales, weights, and tubs to the colliers unloading in the harbour, and so far as that service goes there is a consideration for the dues levied; but it is small, and, with that exception, the Dublin dues are applied to purposes not connected with the harbour. In Dublin the corporation are owners of a large estate, and no borough rate is raised. There is a very considerable debt secured on the borough fund, but the security, independent of the dues, is ample.

Dues levied by municipal corporations and applied to municipal purposes.

At Waterford, the municipal coropration are entitled to several ancient dues; the greater part have fallen into disuse, but those still levied produce a revenue of about 850*l.* In this borough, there being no borough rate, the municipal corporation have power to dispose of their surplus revenues for the benefit of the town. In practice they have allowed the harbour commissioners to collect the dues on condition that the amount is applied to purposes connected both with the harbour and town.

At Cork the greatest part of the dues belonging to the municipal corporation have been abolished, but in lieu of them the harbour commissioners pay an annuity of (400*l.* late Irish currency, equivalent to) 369*l.* 4*s.* 8*d.* sterling out of the harbour revenues to the municipal corporation. This sum is carried into the borough fund, so that the trade of this port, in addition to the dues actually levied by the corporation, contributes this sum to municipal purposes, from which it receives no direct benefit.

The cases in which dues form part of a borough or town fund in Ireland will be found enumerated in Appendix (D.)

It will be observed that in most cases the amount is trifling as compared to the similar cases in England; the principle involved is, however, precisely the same, and whatever course legislation is in this respect fit for England will also be proper in Ireland.

After we had completed our inquiry at Dublin, a statement of the effect of the Dublin port charges on the coasting trade of that port was forwarded to us by Mr. Nevill, a ship agent in that town. We do not know that the statements of that gentleman as to the profits of the coal trade will be assented to by all

concerned. but it seems to us that his statement gives a more vivid idea of the practical working of local dues than any we could make. We have, therefore, printed extracts from it in the Appendix (A. No. 1.)

Special Taxes in Dublin and Cork.

Special Taxes levied in Dublin and Cork.

Cork: Foundling Hospital.

In Cork there is, by Act 9 Geo. 2. c. 25, made perpetual by the 34 Geo. 3. c. 23., a duty upon coals appropriated to the support of the Cork Foundling Hospital. The Poor Law Commissioners having closed the hospital, only so much is levied as is necessary to provide for the existing objects of the charity; as soon as these have been provided for this tax will terminate.

Dublin: Compensation to Coalmeters.

In Dublin, a coal duty, originally of 4*d.* per ton, was imposed by stat. 2 & 3 Will. 4. c. 90., for the purpose of raising a revenue to compensate the coal meters, whose exclusive privileges were abolished by that Act. The Lords of the Treasury have power to lower the duty from time to time, and they have now reduced it to ½*d.* per ton, which produces a revenue considerably greater than the amount of compensation payable to the survivors. So long as the duty is levied, it cannot practically be lower than ½*d.*; but, when the accumulated surplus is equal to the value of annuities to the survivors, which, from their advanced age, must soon be the case, the duty should be remitted altogether.

These two taxes may be considered as practically at an end. We now proceed to state the nature of the special taxes remaining in force.

Peculiar Local Taxes remaining in force in Dublin and Cork.

Dublin duties imposed for Kingstown Harbour.

The present state of the peculiar taxes at Dublin requires some explanation to make it intelligible.

The original limits of the port of Dublin included Dunleary, now called Kingstown, and that harbour was originally under the jurisdiction of the Ballast Board, who levied in it precisely the same rates that they levied in the port of Dublin itself. In 1815, by the 55 Geo. 3. c. 191, Commissioners were appointed for making and maintaining a harbour at Dunleary. In 1816 their powers were enlarged, all the jurisdiction of the Ballast Board within Dunleary was transferred to them, and the Dublin rates levied within Dunleary were made applicable to maintaining the harbour of Dunleary. But, in addition, the Lord Lieutenant was authorized to make advances from the Consolidated Fund of Ireland to the Commissioners for the purpose of making the harbour of Dunleary. To meet these advances, the Act 56 Geo. 3. c. 62. granted the duties named in the schedule to that Act, viz.:—

	British Currency. s.	d.
For every foreign ship or vessel, or those belonging to foreigners, which shall enter the port or harbour of Dublin, a duty on the burthen of the said ship or vessel, per ton, of - -	0	6
For every ship or vessel, or ships and vessels belonging to subjects of His Majesty, which shall enter the said port or harbour, save those freighted with coals, and carrying coastways, a duty on such burthen, per ton, of - - - - - -	0	4
For every ship or vessel freighted with coals, and for every vessel coming coastways from any port in Ireland, which shall respectively enter the said port or harbour, a duty on such burthen, per ton, of - - - - - - -	0	2
For all entries of any goods, wares, or merchandizes, which shall be made or entered at any custom house within the port and harbour of Dublin, whether such entry be inwards or outwards, for every such entry, a duty of - - - - -	1	0
For each and every invoice, outvoice, coast cocket, cross-channel cocket, general receipt, tobacco, or any other receipt, and luggage permit, which may be had, got, passed, or procured at any such custom house, a duty of - - - - -	2	0
For each and every coast permit and cross-channel permit, a duty of -	2	0
For each and every bond, whether inwards or outwards, save masters' and mates' bond, a duty of - - - - - - - - -	2	0
For each and every bond called a master's and mate's bond, a duty of - - -	7	6
For master and mate's certificate, and for certificates of registry, on each a duty of - -	7	6
For each and every ship which shall enter the said port and harbour of Dublin for anchorage, slippage, and city dues, a sum or duty of - - - - -	7	6
For each and every bill of view, store note, and for the papers called debenture papers and drawback papers, and for every affidavit of registry and bill of health, a duty of - -	2	6
For every licence to navigate, a duty of - - - - - - -	10	0
For every transire certificate, a duty of - - - - - - -	10	0

The mode of raising and applying these duties was provided for by sections 28 and 32, of which the material parts are as follows:— Dublin duties imposed for Kingstown Harbour—*cont.*

Sect. 28. "That the several duties by this Act, and the schedule thereto "annexed, granted, shall be collected by the collector or other chief officer of "customs in the port of Dublin, and that the said collector or other chief "officer of the customs in the port of Dublin shall keep a separate and distinct "account of the amount of all the said duties to be received by him under "this Act, under the head of 'Duties applicable to Dunleary Harbour;' "and that the said duties shall, once in every week, be accounted for by the "said collector or other chief officer, and shall by him be paid from time to "time, in like manner as other duties of custom, to the Receiver General of "His Majesty's revenue, to be by him paid into the receipt of His Majesty's "Exchequer of Ireland, to be applied to the purposes of this Act, in manner "and according to the regulations herein-after mentioned."

Sect. 32. "That a separate and distinct account of all money which shall "be paid into the said Exchequer, on account of the said duties, shall be "kept in the said Exchequer; and so much of the said money as shall be "sufficient to answer and pay all interest and sinking fund due, at the rate "aforesaid, upon all sums which shall be so from time to time advanced, shall "on the fifth day of January in every year be carried to and made part of "the Consolidated Fund of Ireland; and every such sum and sums of money "arising from the said duties, as shall exceed the amount of such interest and "sinking fund, shall in like manner be carried to and made part of the Con-"solidated Fund of Ireland, towards the discharge, repayment, and satis-"faction of the principal sum or sums so to be advanced, until the whole "amount of such principal sum and sums shall be carried to and made part of "the said Consolidated Fund, in discharge, repayment, and full satisfaction of "all such principal sums to be so advanced, and in payment of the interest "and sinking fund thereof in the meantime; and that when the whole of all "such principal sums and interest as aforesaid shall be so discharged, repaid, "and satisfied, in manner aforesaid, all the said duties shall cease and "determine, and be no longer leviable or payable under the authority of this "Act."

By subsequent enactments the title of Dunleary Harbour has been changed to Kingstown Harbour, but the clauses enforcing and appropriating these duties have remained unaltered.

So long as the Irish Exchequer remained a separate office the account of the duties applicable to Dunleary harbour was kept. On the 13th May 1837 these offices ceased to exist, and the separate account has not been continued.

At that date the total of the original advances was 218,769*l.* 4*s.* 7*d.*, and the accumulated interest on that advance 173,685*l.* 6*s.* 3*d.*, whilst the gross produce of the appropriated duties from the commencement had been only 78,520*l.* 5*s.* 11*d.*, consequently the balance due to the Consolidated Fund was 313,934*l.* 4*s.* 11*d.* The gross proceeds of the appropriated duties have never since that time kept down the annual interest on this sum, so that it is evident that the amount will never be repaid from the proceeds of those duties. The account of Dunleary appropriated duties, and the amounts received since that account closed, will be found in the Appendix (E. No. 1.)

There is another tax in Dublin which originally was imposed by the 45 Geo. 3. c. 18., consisting of 2*s.* 6*d.* on each customs entry in the port, inwards and outwards. The proceeds of this were, by the 54 Geo. 3. c. 81, s. 2., appropriated, one fifth to the Trustees of the Royal Exchange, Dublin, and four fifths to the payment of the debts of the Corn Exchange, Dublin. Under the 6 Geo. 4. c. 128., the remaining debts of the Corn Exchange were paid off by advances of the public money, secured partly upon this 2*s.* 6*d.* duty, and partly on a coal duty, since abolished. In consequence of arrangements made when these coal duties were abolished, the advances were considered as paid off in 1846, and since that time four fifths of the proceeds of the 2*s.* 6*d.* entry tax have been paid into the Consolidated Fund. The remaining one fifth is still paid to the Trustees of the Royal Exchange, who are, in effect, the Municipal Corporation of Dublin. Dublin entry tax.

The gross proceeds of this tax are about 220*l.* per annum.

Cork entry tax.

At Cork a duty of 1*s.* is imposed on every entry and cocquet. One half of the proceeds is paid to the Harbour Commissioners, and forms part of their revenue; the remaining half is paid to the Commercial Buildings Company, Cork. The gross proceeds of this tax are about 450*l.* per annum.

The amount of the revenue raised by these different taxes is not great, being in all not more than 4,000*l.* a year, but complaint is made, more especially of those on entries and cocquets, which, it is said, impose a burthen on the merchant importing articles of foreign produce very much beyond the pecuniary amount.

The tax falls very unequally upon different articles. Tea in practice is warehoused in bond by the importer, and sold in retail in bond; it is cleared in small quantities as the grocers require it; the number of entries is necessarily very large; and accordingly those concerned in the import of tea at Dublin complain much of the tax, which from their statements, appears in that particular trade to form a considerable per centage on the value of the article; and besides the actual payment, the existence of the charge necessitates the keeping of accounts which might otherwise be dispensed with; and the objection which those purchasing in retail have to unusual charges, which they do not comprehend, causes the grocers in many parts of the interior who would in the natural course of things derive their supplies from Dublin, to send their orders to Liverpool or elsewhere; and the same inconveniences are felt with regard to every article usually sold in bond, though tea appears to be that which suffers most.

We do not think that it can be doubted that it is desirable that the customs duties should be levied in one uniform manner, or that the existence of these special duties is in itself objectionable; but as these duties have been appropriated to particular purposes it becomes material to consider what these are, and what would be the effect of the abolition.

It will be observed from the above statement that the greater part of those taxes were originally imposed with a view to furnishing a fund for making Kingstown Harbour. The Chamber of Commerce of Dublin, viewing those duties as in the nature of a harbour revenue for the maintenance of the port of Kingstown, have furnished us with statistics showing that the harbour of Kingstown is not of so much value to the trade of the port of Dublin as it is to that of many other ports; and, consequently, they argue that to levy a harbour revenue for Kingstown exclusively from the trade of Dublin is unjust. As to the matter of fact, a letter from the Collector of the Customs of Dublin, which we have inserted in the Appendix (E. No. 2.) seems to prove beyond all doubt that the maintenance of the harbour of Kingstown is not by any means peculiarly beneficial to the trade of Dublin; and, if we considered these duties as applicable to its support, we should only have to say that we considered them as objectionable in principle as the passing tolls in England. But, in fact, though the motive of the legislature in imposing those duties originally was to furnish a fund for the formation of Kingstown Harbour, in effect, for many years, these duties have formed part of the Consolidated Fund, and as far as regards four fifths of the 2*s.* 6*d.* duty, the proceeds have not only in effect but in form been carried to the Consolidated Fund. The question therefore is rather, whether it is proper to continue to levy this exceptional taxation, or to remit a gross revenue to the Crown of about 3,000*l.* per annum. It is, perhaps, not literally within our province to express an opinion on this subject, but as the parties complaining to the Government of the operation of these taxes have been specially referred to this Commission, we venture to recommend that these taxes should cease.

The remaining one fifth of the 2*s.* 6*d.* duty is appropriated to the Trustees of the Royal Exchange, Dublin. That building is now in the hands of the Municipal Corporation of Dublin, the amount received is but small, and we understand little objection would be made on their part to its abolition.

The entry duty at Cork has not been made the subject of any complaint to us. It is, however, objectionable in principle that a different system should prevail in the Customs of Cork from what prevails elsewhere. The proceeds

of this tax are at present divided between the Harbour Commissioners and the Cork Commercial Buildings Company, who receive about 200*l.* per annum each from this source.

The Harbour Commissioners should, we think, raise the necessary revenue by harbour rates, in the ordinary manner.

The Cork Commercial Buildings Company have not very clearly explained to us the purposes to which the money received by them is applicable; but it appears that a great part of their expenditure is on objects which certainly should not be provided for from a Customs duty.

We humbly submit this our Second Report to Your Majesty's royal consideration.

(L.S.) CHARLES RAMSAY DRINKWATER BETHUNE.

(L.S.) COLIN BLACKBURN.

London, 20th March 1855.

APPENDICES.

APPENDIX A.

Containing a Statement of the Particulars of the Nature and Amounts, as far as can be ascertained, of the Local Charges on Ships, and on Goods carried in Ships, levied in the different Harbours in Ireland; of the Title and Authority in Law under which they are levied, the Purposes to which they are applicable, and the Debts secured upon the same; and of the Exemptions, if any, from the Payment of such Charges, under the heads of the respective Customs Ports in Ireland, arranged in Geographical Order.

CUSTOMS PORT OF DUBLIN.

The Customs Port of Dublin extends from the River Delevin, the southern limit of the Customs Port of Drogheda, to Courtown Harbour, the northern limit of the Customs Port of Wexford.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port

The Municipal Corporation of Dublin, the Corporation for preserving and improving the Port of Dublin (commonly called the Ballast Board), the Lords of the Treasury for the Royal Exchange and Corn Exchange of Dublin, under the Act 45 Geo. 3., cap. 18., the Lords of the Treasury for the Provision of the Compensation to the Superannuated Inspectors and Coal Meters of Dublin, the Lords of the Treasury for the Harbour of Kingstown, at Dublin; the Commissioners of Kingstown Harbour, at Kingstown; the Ballast Board of Dublin, at Balbriggan; the Town Commissioners of Wicklow, at Wicklow; Sir W. H. R. Palmer, Bart. at Rogerstown; Lord Talbot de Malahide, at Malahide; John A. Hamilton, Esq., at Skerries; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

DUBLIN.

Description of Dues and Charges levied by the Municipal Corporation of Dublin.

1. Anchorage Dues.

3*s.* 1*d.* on ships over 40 tons burden.
1*s.* 10½*d.* „ from 20 to 40 tons burden.
Vessels under 20 tons exempt.

Gross amount levied in 1852, 792*l.* 5*s.* 4*d.*

2. Slippage.

11*d.* on all vessels of 20 tons and upwards.

Gross amount levied in 1852, 244*l.* 0*s.* 4*d.*

3. Lord Mayor's Dues.

2*s.* 3¾*d.* on colliers only, if 20 tons register.

Gross amount levied in 1852, 285*l.* 7*s.* 3*d.*

4. Water Bailiff's Fees.

5*s.* 6½*d.* on colliers only, if 20 tons register.

Gross amount levied in 1852, 683*l.* 16*s.* 10*d.*

5. Chapter and Guild Dues.

1*s.* 6*d.* once in each year on all vessels of 20 tons and upwards.

Gross amount levied in 1852, 120*l.* 19*s.* 6*d.*

These are ancient dues, the property of the Municipal Corporation of the City of Dublin, and are claimed and levied within the boundary of the ancient city, which seawards is an imaginary line drawn from Clontarf on the north to the Black Rock on the

Appendix A.

Dublin Customs Port—*cont.*

Dublin—*cont.*

Municipal Corporation—*cont.*

south side of the city; the proceeds form part of the borough fund. The Corporation have, through their officers, to furnish beams, scales, and weights, and tubs for colliers discharging their cargoes. They have also to pay compensation to the late waterbailiffs, amounting to 292*l.* per annum. In practice the Corporation pay over the waterbailiff's fees, and one-third of the Chapter and Guild dues to the waterbailiffs, who, out of these, pay the compensation to the late waterbailiffs, amounting to 292*l.* annually, and supply beams, scales, weights, and tubs for the colliers discharging their cargoes; it is stated that they expended 125*l.* 19*s.* 1*d.* on this account in 1852. The surplus forms their salary.

The other corporate revenues, in 1852, amounted to 16,886*l.* 8*s.* 10*d.*, of which the principal part consisted of the corporate estate, the rental of which produced in 1852, 15,317*l.*

A debt of 233,923*l.* 12*s.* 8*d.*, in addition to a Tontine, amounting to 1,751*l.* 10*s.* 10*d.* annually, is owing from the Corporation. At present there is no borough rate, nor has there been one for several years. It is, however, calculated that a borough rate of 1½*d.* in the pound would produce a revenue nearly equal to the gross proceeds of the dues on shipping.

Ballast Board.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY THE CORPORATION FOR PRESERVING AND IMPROVING THE PORT OF DUBLIN, COMMONLY CALLED THE BALLAST BOARD.

1. TONNAGE DUES.

The Ballast Board are entitled by the Irish Act 26 Geo. 3. c. 19. sec. 29 and 30, and 51 Geo. 3. c. 66. s. 5., to levy the following rates and duties on vessels coming into the harbour, and on all lighters, gabbards, and wherries usually employed in the port, or any part of the river Anna Liffey.

	By 26 G. 3. c. 19. Per ton.	By 51 G. 3. c. 66. Per ton.	Total.	
	£ s. d.	£ s. d.	£ s. d.	
On every vessel not belonging to British subjects coming into the harbour of Dublin	0 1 0	0 0 6	0 1 6	Late Irish currency, equal to 1*s.* 4½*d.* sterling.
On every vessel belonging to British subjects	0 0 6	0 0 3	0 0 9	Do. 0*s.* 8¼*d.* do.
On every collier or coaster	0 0 4	0 0 2	0 0 6	Do. 0*s.* 5½*d.* do.

On lighters, gabbards, and wherries usually employed in the port or on any part of the river Anna Liffey:—
For every wherry, 5*s.* fine, and 5*s.* per annum, late Irish currency, equal to 4*s.* 7¼*d.* sterling, fine and per annum.
For every gabbard or lighter, 10*s.* fine, and 10*s.* per annum, late Irish currency, equal to 9*s.* 2¾*d.* sterling, fine and per annum.

The maximum rates are charged.
Gross amount levied in 1852, 21,580*l.* 15*s.* 8*d.*

2. QUAY WALLS DUES.

The Corporation are empowered by the 18th section of the Irish Act 32 Geo. 3. c. 35. to levy on ships or vessels arriving in the port or harbour of Dublin, the following duties:—

Vessels from foreign or colonial ports 2*d.* per ton, late Irish currency, equal to 1¾*d.* sterling.
Colliers and coasters - - - 1*d.* „ „ ⅞*d.* „

The maximum amounts are charged.
Gross amount levied in 1852, 3,487*l.* 2*s.*

3. BALLAST DUES.

The Corporation have, by the Irish Act 26 Geo. 3. c. 19., the sole privilege of supplying and removing ballast, and, by the Irish Act 40 Geo. 3. cap. 47. s. 1. and 51 Geo. 3. c. 66. s. 4., are entitled to levy for such supply and removal the following rates:—

	Under 40 G. 3. c. 47. Per ton.	Under 51 G. 3. c. 66. Per ton.	Total Per ton.	Under 40 G. 3. c. 47.	Total cost for supply of ballast per ton.
	s. d.	*s. d.*	*s. d.*		*s. d.*
On foreign vessels for ballast supplied	2 0	0 6	2 6	For heaving on board 6*d.* per ton, but 3*d.* is in practice levied.	2 9 late Irish currency, equal to 2 6½ sts
On all other vessels do. do.	1 6	0 2	1 8		1 11 do. do. do. 1 9¼ „
On vessels for ballast taken out	0 8	- -	0 8	- - -	- - do. do. do. 0 7¼ „
On foreign vessels for do. do.	0 10*	- -	0 10*	- - -	- - do. do. do. 0 9¼ „
*In practice levied - - -	0 8	- -	0 8	- - -	- - do. do. do. 0 7¼ „

The maximum rates are levied, except for ballast taken out of foreign vessels.
Gross amount received in 1852, 8,391*l.* 8*s.* 10*d.*

4. DUTY ON GOODS. QUAYAGE DUTY.

By the 19th section of the Irish Act 32 Geo. 3. cap. 35., the Ballast Board are entitled to levy on timber of all kinds, planks, or blocks of mahogany, and of all other kinds of wood, boards of all kinds, staves, bricks, blocks of marble, and of all kinds of stone which shall arrive on board of any ship or vessel in the port or harbour of Dublin, 6*d.* per ton, late Irish currency, equal to 5½*d.* sterling.

The maximum rate is levied.

Gross amount levied in 1852, 639*l.* 3*s.* 11*d.*

5. PATENT GRAVING SLIP DUES.

For use of slip, one penny sterling per day for the first fourteen days, after that period one halfpenny sterling per ton per day.
For hauling up and launching, fourpence sterling per ton, if over 200 tons.
For hauling up and launching, threepence sterling per ton, if under 200 tons.

Gross amount levied in 1852, 162*l.* 18*s.*

6. DOCK DUES.

One halfpenny per ton per week after the lapse of six weeks which are allowed free of charge for vessels to discharge and load.
One halfpenny per ton per week on vessels lying up, from time of entering.

Gross amount levied in 1852, 26*l.* 1*s.* 1*d.*

The differential duty on foreign privileged vessels in 1852 paid to the Ballast Board out of the Consolidated Fund amounted to 2,271*l.* 3*s.* 3*d.* The differential duty levied on foreign unprivileged vessels in the same year was 15*l.* 1*s.* 2*d.*

These dues, numbered 1 to 5, are leviable under the Irish Acts 26 Geo. 3. c. 19., 32 Geo. 3. c. 35., and 40 Geo. 3. c. 47., and the Act 51 Geo. 3. c. 56., by a body of Commissioners, styled the Corporation for preserving and improving the Port of Dublin, named in the Irish Act 26 Geo. 3. c. 19., and their successors, and are applicable to the payment of the salaries of their officers and servants, and other necessary expenses of the Corporation, and of pilotage; to improving and cleansing the river and port, and rendering the same safe and convenient for ships and vessels resorting thereto; and to keeping the river walls in repair, in such manner and by such ways and means as to the Corporation shall seem meet and expedient. (See s. 64. of Act 26 Geo. 3. c. 19.)

The 68th section of the Act 32 Geo. 3. c. 35. provides that the dues leviable under that Act, viz., the quay wall dues and the dues on goods, shall be applicable to improving and cleansing the harbour, and to no other purpose.

By the 7th section of the Act 52 Geo. 3. c. 115. it is enacted that the dues granted by the Act 51 Geo. 3. c. 66. shall be applicable to raising and procuring ballast, and to the improvement of the port and harbour.

The dock dues are leviable by the Ballast Board under the powers of the Act 5 Geo. 4. c. 92., for the use of the Custom House docks, which are the property of the Crown, and have been demised since 1847 to the Ballast Board under the provisions of the 7th section of that Act, at a nominal rent, in order that they might be under the same management as the rest of the harbour. It has not been at any time made a source of revenue.

The amount expended on these docks in 1852 was 2,624*l.* 19*s.* 1*d.*, while the revenue was only 26*l.* 1*s.* 1*d.*

Under the 61st section of the Act 26 Geo. 3. c. 19., the Ballast Board are empowered, out of the harbour revenues, to grant pensions to superannuated pilots, and to widows of pilots drowned or lost in the execution of their duty, not exceeding in the aggregate 100*l.* annually, and to bestow gratuities on deserving pilots, without limitation. The sum expended in superannuation allowances, pensions, and charities in 1852 amounted to 616*l.* 10*s.* 4*d.*

The Ballast Board are bound to submit annually to the Commissioners of Imprest Accounts, or to the Commissioners for auditing the Public Accounts of Ireland, an account of their income and expenditure. (See s. 26 of Act 32 Geo. 3. c. 35.)

The 39th section of the Act 32 Geo. 3. c. 35. prohibits the exportation of any kind of street dirt, coal ashes, paving stones, gravel, or rubbish of any kind, or dung mixed with such matters (except as ballast furnished by the Ballast Board), as a contravention of the provisions of the Act 26 Geo. 3. cap. 19., which vests in them the sole privilege of the supply of ballast. Dung may, however, under certain regulations and restrictions, be exported in vessels fit for its reception. (See s. 40 & 42 of Act 32 Geo. 3.) The ballast dues realized in 1852, 8,391*l.* 8*s.* 10*d.*;—the supply of ballast in the same period cost 5,294*l.* 0*s.* 2*d.*, thus producing a net revenue to the Ballast Board in that year of 3,097*l.* 8*s.* 8*d.*

By the 13th section of the Act 51 Geo. 3. c. 66. it is provided that one per cent. on the sum borrowed under the powers of that Act shall be annually applied to the formation of a sinking fund for the ultimate extinction of the debt.

The 38th section of the Statute 32 Geo. 3. c. 35., enacts that the payment in one sum of the aggregate amount of the rates chargeable under the Acts 26 Geo. 3. c. 19. and 32 Geo. 3. c. 35. for six voyages, on vessels carrying passengers only, shall free them from further rates and duties for the period of one year.

APPENDIX A.

Dublin Customs Port—*cont.*

Dublin—*cont.*

Ballast Board—*cont.*

Vessels taking or discharging in parts of the port of Dublin other than Kingstown harbour are on the same trip or voyage exempt from charges at Kingstown harbour. (See s. 5 of Act 1 & 2 Vict. c. 36.)

Under the provisions of the Act 17 Vict. c. 22. the Ballast Board are entitled, subject to the approval of the Court of Queen's Bench in Ireland, out of the local rates, to be refunded any sums expended by them on the maintenance and repair of certain portions of the quay walls and the bridges.

The other revenues of the Ballast Board in 1852 were the following:—Pilotage, 4,320*l.* 3*s.* 1*d.*; rents, 636*l.* 16*s.* 10*d.*; reserve and sinking funds, 1,002*l.* 16*s.* 6*d.*; tax on north quay wall frontage, 1,277*l.* 14*s.* 2*d.*; casual receipts, 169*l.* 19*s.* 11*d.*; share of office expenditure from lighthouse fund, 205*l.* 11*s.* 11*d.*: in all, 7,613*l.* 2*s.* 5*d.*

The debt charged on the harbour revenues amounted on the 31st January 1853 to 90,030*l.* 15*s.* 5*d.* at 4 per cent. interest. The Paymaster General of Civil Services is empowered to pay the interest on this debt in case of default by the Ballast Board. The Ballast Board have for several years past laid by a considerable surplus out of their revenues, which has not been applied to reducing their debt, the intention of the Board being to appropriate it in part to forming large graving docks. The surplus of the revenue of the year 1852 over the expenditure was 9,546*l.* 19*s.* 1*d.*, and the accumulated surplus at that date was 42,656*l.* 1*s.* 2*d.*

Royal Exchange and Corn Exchange of Dublin.

DESCRIPTION OF DUES LEVIED FOR THE ROYAL EXCHANGE AND CORN EXCHANGE OF DUBLIN,

under the Act 45 Geo. 3. cap. 18.

1. DUTY ON VESSELS.

2*s.* 6*d.* upon every entry inwards made in the Port of Dublin (except port entries and entries on coals).

2*s.* 6*d.* upon every entry outwards made in the Port of Dublin.

Gross amount levied in 1852, 212*l.* 5*s.*

This duty is leviable under the Act 45 Geo. 3. c. 18., and is paid into the Exchequer under the head of appropriated duties. Under the 2d section of the Act 54 Geo. 3. c. 81. the Lords of the Treasury are to pay so much of the proceeds as arise from 6*d.* of such duty to the Trustees of the Royal Exchange of Dublin, to be by them applied to keeping in repair the Royal Exchange, and to the payment of the wages of servants employed there; and the residue (2*s.*) of such duty to the Corporation for erecting a Corn Exchange in the City of Dublin, to be applied to the discharge of any debt due by such Corporation for erecting buildings for commercial purposes in Dublin, and to the payment of the interest and principal of money, not exceeding 15,000*l.*, borrowed for the erection and completion of the Corn Exchange.

The Royal Exchange, which is no longer used for commercial purposes, has been transferred to the Municipal Corporation, but the trustees still receive the proceeds of the one fifth of the 2*s.* 6*d.* rate, and apply them to the payment of the salary of their secretary, and of the person in charge of that building.

Under the powers of the Act 6 Geo. 4. c. 128., the debt of the Corn Exchange, amounting to 7,846*l.* 3*s.* 1*d.* was paid by advances out of the Consolidated Fund, and the interest and principal of the debt due to Government became a charge on the funds placed at the disposal of the Corn Exchange Corporation.

In 1836 the Corn Exchange was completed, and the accounts of the Corn Exchange Corporation were closed. In 1846, the advances on this account were considered to have been discharged; the proceeds of the residue (four fifths) of the 2*s.* 6*d.* duty are still paid into the Exchequer, and form part of the Consolidated Fund.

Coal Meters of Dublin.

DESCRIPTION OF DUES AND CHARGES LEVIED FOR THE PROVISION OF THE COMPENSATION TO THE SUPERANNUATED INSPECTORS AND COAL METERS OF DUBLIN.

1. COAL DUTY.

Duty of ½*d.* for every ton of coals, not being the produce of Ireland, imported into the port of Dublin, except coal for the use of manufactures.

Gross amount levied in 1852, 828*l.* 3*s.* 3*d.*

This duty is leviable under the provisions of the Act 2 & 3 W. 4. cap. 90., and is applicable, under the directions of the Lords of the Treasury, to the payment of the compensation to the superannuated inspectors and coal-meters of Dublin.

It was, when first imposed 4*d.* per ton; but by the 10th section of the Act power is given to the Lords of the Treasury to reduce the duty to such a rate as will produce a sum sufficient for the purposes of the Act; and the same section provides that so soon as the grantees of this compensation shall die, or otherwise cease to be entitled to it, the duty shall be no longer payable. There are now twenty-three recipients of this tax entitled to compensation during their lives, amounting in the whole to 592*l.* 10*s.*; 385*l.* of this compensation is payable to parties above 70 years of age, and the youngest of those remaining is 50 years old.

KINGSTOWN.

DESCRIPTION OF DUES AND CHARGES LEVIED AT THE PORT OF DUBLIN FOR THE HARBOUR OF KINGSTOWN,

under the Act 56 Geo. 3. cap. 62.

Dues levied at Dublin for Kingstown Harbour.

By the 26th section of the Statute 56 Geo. 3. cap. 62., it is provided that there shall be levied on ships, vessels, or other bottoms coming into the port or harbour of Dublin, and in respect of the several persons, matters, and things specified in the schedule to that Act, the following duties :—

	s.	*d.*
For every foreign ship or vessel, or those belonging to foreigners, which shall enter the port or harbour of Dublin, a duty on the burden of the said ship or vessel, per ton, of	0	6
For every ship or vessel, or ships and vessels belonging to subjects of His Majesty which shall enter the said port or harbour, save those freighted with coals, and carrying coastways, a duty on such burden, per ton, of	0	4
For every ship or vessel freighted with coals, and for every vessel coming coastways from any port in Ireland, which shall respectively enter the said port or harbour, a duty on such burden, per ton, of	0	
For all entries of any goods, wares, or merchandises, which shall be made or entered at any custom house with in the port or harbour of Dublin, whether such entry be inwards or outwards, for every such entry a duty of	1	0
For each and every invoice, outvoice, coast cocket, cross-channel cocket, general receipt, tobacco or any other receipt, and luggage permit, which may be had, got, passed, or procured at any such custom huse, a duty of	2	0
For each and every coast permit and cross-channel permit, a duty of	2	0
For each and every bond, whether inwards or outwards, save masters' and mates' bond, a duty of	2	0
For each and every bond called a master's and mate's bond, a duty of	7	6
For master and mate's certificate, and for certificates of registry, on each a duty of	7	6
For each and every ship which shall enter the said port and harbour of Dublin, for anchorage, slippage, and city dues, a sum or duty of	7	6
For each and every bill of view, store note, and for the papers called debenture papers and drawback papers, and for every affidavit of registry and bill of health, a duty of	2	6
For every licence to navigate, a duty of	10	0
For every transire certificate, a duty of	10	0

(See Schedule of Act.)

The maximum rates are charged.

Gross amount levied in 1852, 2,712*l.* 12*s.* 10*d.*, exclusive of the differential duties on foreign privileged vessels payable out of the Exchequer.

The amount of differential duty on foreign privileged vessels payable out of the Consolidated Fund is not in practice carried to this account. The differential duty levied on foreign unprivileged vessels in the same year was 7*l.* 1*s.*

These dues are leviable under the powers of the Act 56 Geo. 3. cap. 62., and are to be paid into Her Majesty's Exchequer, to be applied exclusively to the discharge of the principal and interest of moneys granted and advanced by Government towards the execution of the works at Kingstown Harbour.

By the Act 1 Geo. 4. cap. 69., it is provided that whenever, in any one year, a surplus of 4,000*l.* late Irish currency, (equal to 3,692*l.* 6*s.* 2*d.* sterling) shall arise out of the Light Dues, leviable by the Ballast Board of Dublin, under the provisions of the Act 52 Geo. 3. cap. 115., it shall be paid into the Exchequer, to be likewise applied to the aforesaid purposes; such surplus was paid into the Exchequer in 1854. So soon as the whole of the principal and interest of such advances by Government on account of Kingstown Harbour shall have been liquidated, the dues granted by the Act 56 Geo. 3. cap. 62. are to cease to be levied, and such annual sum of 4,000*l.* is to revert to the Ballast Board, to be by them applied, under the direction of the Lord Lieutenant, to the improvement of the harbours and navigation of Ireland. (See ss. 1. 5. 7. & 8. of Act 1 Geo. 4. cap. 69.)

The 8th section of the Act 1 Geo. 4. cap. 69. provides that such payments by the Ballast Board out of the Light Dues, leviable under the 52 Geo. 3. cap. 115., shall be a charge upon, and made payable out of, any dues or rates which may be imposed on vessels frequenting Kingstown Harbour.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMISSIONERS OF KINGSTOWN HARBOUR.

Harbour Commissioners.

Under the 3d section of 6 & 7 Will. 4. cap. 117. and the 2d section of 1 & 2 Vict. cap. 36. the Commissioners are empowered to levy on vessels coming within the harbour of Kingstown or within 500 yards of its entrance, such and the like rates as the Corporation for preserving and improving the port of Dublin are entitled to levy, viz. :—

1. TONNAGE DUTIES.

Under the Irish Act 26 Geo. 3. cap. 19. sec. 29., and the Act 51 Geo. 3. cap. 66. sec. 5.,

On foreign vessels, 1*s.* 6*d.* per ton, Irish, equal to 1*s.* 4½*d.* sterling.
On British and foreign privileged over sea, 9*d.* per ton, Irish, equal to 8¼*d.* sterling.
Coasters and British colliers, 6*d.* per ton, Irish, equal to 5½*d.* sterling.
On wherries, 5*s.* fine and 5*s.* per annum, Irish=4*s.* 7½*d.* sterling fine, and per annum.
On lighters, 10*s.* fine and 10*s.* per annum, Irish=9*s.* 2¾*d.* sterling fine, and per annum.

(See s. 30 of Irish Act 26 Geo. 3. cap. 19.)

Appendix A.

Dublin Customs Port—*cont.*

Kingstown—*cont.*

Harbour Commissioners.—*cont.*

The maximum rates are levied, except on steam packets.

On steam packets:—
On each steam packet, landing or embarking passengers, 5*s.*, by order of the Commissioners, in lieu of the payment in one sum of the aggregate amount of the rates chargeable for six voyages, which would free them for one year.

Gross amount in 1852, 819*l.* 8*s.* 4¾*d.*

2. Quay Walls Dues.

Under the Irish Act 32 Geo. 3. cap. 35. sec. 18.,

On coasters and colliers, 1*d.* per ton, Irish, equal to $\frac{13}{16}$*d.* sterling.
All other vessels of burden, 2*d.* per ton, Irish, equal to 1¾*d.* sterling.

The maximum amounts are levied.
Gross amount in 1852, 74*l.* 19*s.* 10¼*d.*

3. Ballast Dues.

Under the Irish Act 40 Geo. 3. c. 47. s. 1., and the Act 51 Geo. 3. c. 66. s. 4.

Ballast taken in:—

	s.	*d.*		*s.*	*d.*	
On foreign vessels	2	6	per ton, Irish currency, equal to	2	3½	sterling.
On British and foreign privileged vessels	1	8	„ „ „ „	1	6½	„

For heaving, leviable, 6*d.* per ton Irish, equal to 5½*d.* sterling; levied, 3*d.* Irish, equal to 2¾*d.* per ton.
On vessels above 100 tons, with no port holes, 4*d.* Irish, equal to 3¾*d.* per ton.

Ballast put out:—

	s.	*d.*		*s.*	*d.*	
On foreign vessels	0	10	Irish, equal to	0	9¼	sterling.
On British and coasters	0	8	„ „	0	7¼	„

The maximum amounts are charged, except for heaving ballast on board.
Gross amount levied in 1852, 252*l.* 5*s.*

4. Duty on Timber and Heavy Goods. Quayage Duty.

Under the Irish Act 32 Geo. 3. c. 35. s. 19.

On timber of all kinds, planks, or blocks of mahogany, and of all other kinds of wood, boards of all kinds, stones, bricks, blocks of marble, and of all kinds of stone, the sum of 6*d.* Irish, for every ton; equal to 5½*d.* sterling.

The maximum rate is levied.

Gross amount levied in 1852, nil.

The amount of differential duty on foreign privileged vessels, payable out of the Consolidated Fund, is not in practice carried to this account. No differential duty was levied on foreign unprivileged vessels in 1852.

These dues are leviable by Commissioners, appointed under the Act 55 Geo. 3. c. 191., under the several Acts 6 & 7 Will. 4. c. 117., and 1 & 2 Vict. c. 36. By the Act 6 & 7 Will. 4., the management of the harbour of Kingstown, which, under the Act 1 Geo. 4. c. 49., was vested in the Ballast Board of Dublin, was transferred to the Kingstown Harbour Commissioners; and under the Act 1 & 2 Vict. c. 36., the Commissioners are empowered to levy the same dues as are leviable by the Ballast Board of Dublin. These duties are, by the 17th section of the Act 6 & 7 Will. 4. c. 117., to be applied to the expenses of maintaining and regulating the harbour of Kingstown; the surplus, if any, to be paid into the Exchequer, and appropriated to the liquidation of the sums advanced by Government for the purposes of that harbour.

Vessels taking in or discharging their cargo at Kingstown Harbour are exempt from further charges in any other part of the port of Dublin at the end of the same trip or voyage. (See s. 5 of Act 1 & 2 Vict., cap. 36.)

Vessels discharging a part of their cargo in Kingstown Harbour solely in order the more easily to proceed to other parts of the port of Dublin, are exempt from the dues leviable at Kingstown. (See s. 6 of Act 1 & 2 Vict. cap. 36.)

The privilege of supplying and removing ballast is exclusively vested in the Commissioners. The ballast dues realized in 1852, 252*l.* 5*s.*; the supply of ballast in the same period cost 76*l.* 9*s.* 10*d.*, thus producing a net revenue of 175*l.* 15*s.* 2*d.*

The other revenues of the Commissioners in 1852 consisted of: watering, 26*l.* 5*s.* 8*d.*; licences, &c. 1*l.*2*s.* 6*d.*; rental of property, 61*l.* 10*s.*; in all, 88*l.* 18*s.* 2*d.* The aggregate amount of the dues and charges, and other revenues, received on account of Kingstown Harbour in 1854, was 7,299*l.* 6*s.* 2*d.*, of which sum, 5,923*l.* 19*s.* 8*d.* was paid into the Exchequer, under the head of appropriated duties; the annual expenditure on its maintenance and completion averages 12,000*l.*, of which about 1,200*l.* is levied by the Kingstown Harbour Commissioners; the balance is provided for by a grant from Parliament. The amount of principal and interest due to Government, and charged on the dues leviable at Dublin under the 56 Geo. 3. cap. 62., on the annual contribution by the Ballast Board of 4,000*l.* (late Irish currency) under the 1 Geo. 4. cap. 60., and on the dues leviable by the Kingstown Harbour Commissioners, amounted in 1837, when the Irish Exchequer Office was abolished, to 313,934*l.* 4*s.* 11*d.* Since that period no separate account has been kept of these appropriated duties, which now form part of the Consolidated Fund.

BALBRIGGAN.

Description of Dues and Charges levied by the Dublin Ballast Board as Harbour Commissioners, at Balbriggan.

By the 9th and 10th sections of the Irish Act 30 Geo. 3. cap. 25. power is given to any Corporation for improving any harbour which is the head or principal harbour of a customs port or district in Ireland, to levy at any out-port of such customs district, for the benefit and improvement of such out-port, such rates and duties as are payable at the principal harbour of such district.

This power has been exercised by the Ballast Board of Dublin at Balbriggan harbour.

The maximum rates are levied, except in respect of the supply of ballast, no charge being made for heaving the ballast on board.

	£	s.	d.
1. Tonnage Dues.			
Gross amount levied in 1852 - - -	191	2	5½
2. Ballast Dues.			
Gross amount levied in 1852 - - -	59	7	8½
3. Quay Wall Dues.			
Gross amount levied in 1852	31	17	1
Total -	282	7	3

ARKLOW.

Description of Dues and Charges leviable by the Hibernian Mine Company at Arklow.

1. Tonnage Duty.

By the 5th section of the Irish Act 32 Geo. 3. c. 24. the Hibernian Mine Company, in consideration of the expense of making and maintaining the harbour, are authorized to levy on every ship or other vessel drawing more than five feet water entering the port or harbour of Arklow, a toll not exceeding two shillings per ton.

Should a grant of money, not exceeding 2,500*l.*, of a moiety of the sum as shall be proved before the Commissioners of Public Accounts to have been expended on the harbour, be made to the Company, no greater toll is to be taken than 3*d.* a ton on all coasting vessels, and 6*d.* per ton on all other vessels. (See s. 6 of Act.)

These dues are leviable by the Hibernian Mine Company, which is a trading company, incorporated by the Irish Act 32 Geo. 3. c. 24. A proof of the amount expended on the harbour is to be furnished annually to the Commissioners of Public Accounts until the whole of the necessary harbour works are completed. (See s. 6 of Act.) It is stated that the Company have expended 8,000*l.* in the purchase of land adjoining the harbour, erecting piers thereon, and constructing other harbour works, but that in consequence of the non-completion of such works no tolls have yet been levied.

WICKLOW.

Description of Dues and Charges levied by the Town Commissioners of Wicklow.

1. Quayage and Mooring Dues.

On vessels not belonging to the port of Wicklow, for every time they enter the port of Wicklow :—

	£	s.	d.
Vessels of 20 registered tons, and under 30 tons -	0	4	0
Do. 30 „ „ 40 „ - -	0	7	6
Do. 40 „ „ 60 „ -	0	12	0
Do. 60 „ „ 80 „ - -	0	17	6
Do. 80 „ and upwards - -	1	3	6

Vessels windbound, or in ballast, one third of the above charges.
On vessels belonging to the port of Wicklow, 4*d.* per registered ton for the year's trading.

Gross amount levied in 1852, 208*l.* 5*s.* 10*d.*

These dues are levied under the authority of a Crown charter granted to the late Corporation of Wicklow, and are now, in virtue of the provisions of the 15th and 103d sections of the Act 3 & 4 Vict. c. 108., the property of the Town Commissioners of that place, appointed under the Act 9 Geo. 4. cap. 82. The proceeds go to the general town fund, out of which the sum of 134*l.* was paid in 1852 for the improvement of the harbour.

The other revenues of the Commissioners in 1852 arose from rents which realized in that year 537*l.* 14*s.* No town rate has been levied during the last ten years.

A debt of 634*l.* 12*s.* 4*d.* is owing by the Commissioners.

Appendix A.

Dublin Customs Port—*cont.*

Rogerstown.

Sir W. H. R. Palmer, Bart.

ROGERSTOWN.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE LESSEE OF SIR W. H. R. PALMER, BART., AT ROGERSTOWN.

1. TONNAGE DUTY.

1*d.* per ton register.

The dues are leased; the amount collected does not exceed 10*s.* per annum.

This is an ancient duty, the private property of Sir W. H. R. Palmer, Bart., and is levied by the lessee, who maintains the harbour.

Malahide.

Lord Talbot.

MALAHIDE.

DESCRIPTION OF DUES AND CHARGES LEVIED BY LORD TALBOT DE MALAHIDE, AT MALAHIDE.

1. DUES ON GOODS IMPORTED BY LAND OR SEA.

For all kinds of wares coming for sale to the said town of Mullaghide, as well by land as by sea, or arm of the sea aforesaid, and from henceforth issuing out of the same, the duties and customs underwritten: for every crannock* of corn, meal, or salt, coming for sale, one halfpenny; for every crannock of wood for sale, twopence; for every crannock of cork, or the like, for sale, one penny; for every bale of madder for sale, one penny; for every crannock or barrel of tan or bark, coming for sale, one farthing; for every twelve crannocks or barrels of all manner of coals, fourpence; for every twelve barrels of lime for sale, one penny; for every horse, mare, hobby, ox, or cow, coming for sale, one penny; for every five hogs for bacon, one penny; for every dozen fleeces of wool, for sale, one halfpenny; for every twenty groce of fish, for sale, one halfpenny; for every horse-load of sea or other kinds of fish, for sale, one halfpenny; for every hundred groce of fresh-water eels, one penny; for every salmon for sale, one farthing; for every lamper for sale, one farthing; for every hogshead of wine or cyder for sale, fourpence; for every cask of honey for sale, one penny; for every horse, hobby, bull, or cow hide, fresh, salt, or tanned, for sale, one farthing; for every hundred skins of lambs, goats, hares, foxes, cats, or badgers, for sale, one halfpenny; for every hundred skins of sheep, goats, stags, bisons, or does, for sale, one penny; for every dozen of martin skins for sale, one penny; for every millstone for sale, twopence; for two-hand millstones, one halfpenny; for every groce of sacks for sale, fourpence; for every horse-load or mease of herrings for sale, one halfpenny; for every horse-load of ashes for sale, one penny; for every whole cloth of English assize, twopence; for every twenty pieces of striped cloth made of Irish wool, salewith, or worsted, one halfpenny; for every twenty pieces of striped or streaked cloth of flax for sale, one penny; for every twenty pieces of striped canvas for sale, one farthing; for every ten caps made of goats hair for sale, one halfpenny; for every piece of tapestry, shalons, or other coverings for beds, for sale, one halfpenny; for every cloth of gold for sale, one penny; for every piece of cloth of cerice, bawdkyns, or camlets, for sale, one halfpenny; for every bolt of syndons for sale, one halfpenny; for every piece of Irish cloth for sale, one halfpenny; for every horse-load of cloth or other wares, one halfpenny; for every bundle of iron for sale, one halfpenny; for every hundred gadds of steel, one halfpenny; for every hundred pounds of pitch or rosin for sale, one halfpenny; for every stone of onions, tallow, butter, or cheese, for sale, one halfpenny; for every ten pounds of onion seeds or leeks for sale, one penny; for every thousand of onions for sale, one farthing; for every bundle of boards of any kind for sale, one farthing; for every hundred of small boards for sale, one farthing; for every hundred of large boards for sale, one penny; for every thousand of nails for sale, one halfpenny; for every hundred of horse nails, or clouts for cars, one halfpenny; for every new basket or hamper for sale, one farthing; for every thousand wickers of wood for sale, one halfpenny; for every dozen of cordevans, corwayes, or basyns, for sale, one halfpenny; for every hundred weight of brass or copper for sale, twopence; for every hundred of knives, lancets, &c. for sale, one penny; for every ten stone of hemp or flax, one penny; for every hundred of flaxen yarn, one penny; for every ten flaggons of olive or rape oil for the use of men, for sale, twopence; and for every ten flaggons of lamp oil for sale, one halfpenny; for every dozen of battains for sale, one halfpenny; for every hundred of salewode for sale, one penny; for every hundred of vitriol for sale, one penny; for every hundred of white vitriol for sale, one penny; for all manner of wares, of the value of two shillings, one halfpenny; for every dozen of English cloth, or others, coming from beyond sea, for sale, twopence; for every kind of cars, carts, or tables, of the value of two shillings, for sale, one halfpenny; for every dozen pound of wax for sale, one penny; for every pound of ginger for sale, one halfpenny; for every pound of saffron for sale, one penny; for every pound of pepper for sale, one farthing; for every pound of galingal cloves, mace, or grains of paradise for sale, one halfpenny; for all kinds of spices, of the value of twelve pence, one farthing; for every hundred pounds of almonds or raisins, twopence; for every frail of figs or raisins for sale, one halfpenny; for every hundred of allum for sale, twopence; for every bolt of elisanders for sale, one halfpenny; for every groce of hinges for sale, one penny; for every hundred stone of iron for sale, twopence; for every hundred slabs or pigs of iron for sale, one penny; for every hundred stone of Spanish iron for sale, fourpence; for every load of tin for sale, one penny; for every leaden vessel for sale, one halfpenny; for every hundred pound of scroose for sale, one penny; for every dozen coulters or ploughshares, one penny; for every pipe of wine for sale, twopence; for every half-pipe of wine, one penny; for every calf for sale, one farthing; for every hog or goat for sale, one farthing; for every crannock or barrel of salt for sale, one halfpenny; for every last or dicker of hides for sale, sixpence; for every hide of leather, of the value of twelve pence, for sale, one farthing; for every hide of tanned leather for sale, one halfpenny; for every kind of wares of the value of twelve shillings, of which no mention is made, for sale, one penny; for all kind of goods not above mentioned, of the value of ten shillings, for sale, one halfpenny.

The maximum rates are charged.

These dues are leviable under a grant from the Crown made in the 15th year of the reign of Edward IV., and dated 8th March 1475, and are the private property of Lord Talbot de Malahide. They are claimed and levied throughout the sea-coast, extending from "Moldowne" to the "Watermill."

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* Crannock, an ancient measure for corn, &c., containing four bushels.

SKERRIES.

Skerries.

It is understood that dues are levied by James A. Hamilton, Esq., at Skerries; but the particulars of them have not been furnished.

J. A. Hamilton, Esq.

ROYAL CANAL DOCKS, DUBLIN.

Royal Canal Docks, Dublin.

Dues are levied by the Midland Great Western Railway of Ireland Company for the use of their docks at Dublin.

GRAND CANAL COMPANY'S DOCKS, DUBLIN.

Grand Canal Company's Docks, Dublin.

Dues are levied by the Grand Canal Company for the use of their floating and graving docks at Ringend, in the port of Dublin.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of DUBLIN, in 1852.

Places within the Customs Port of Dublin.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Dublin - -	Municipal Corporation - -	2,126 9 3		
	Ballast Board - - -	34,287 9 6		
	Dues levied for the Royal Exchange and Corn Exchange, Dublin - - -	212 5 0		
	Dues levied for the compensation to the superannuated coal meters - - -	828 3 3		
	Dues levied for Kingstown Harbour - - -	*2,712 12 10		
	Warden and Assistants of Dover Harbour (England) - -	63 15 9		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			40,230 15 7	
Kingstown -	Harbour Commissioners - -	†1,146 13 3	1,146 13 3	
Balbriggan -	Dublin Ballast Board - -	282 7 3	282 7 3	
Arklow - -	Hibernian Mine Company -	Nil.	—	
Wicklow - -	Town Commissioners - -	208 5 10	208 5 10	
Rogerstown -	Sir W. H. R. Palmer - -	About 0 10 0	0 10 0	
				41,868 11 11
Malahide - -	Lord Talbot de Malahide -	(Not stated.)		
Skerries - -	James A. Hamilton, Esq. -	(No Return.)		
Dublin - -	Royal Canal Docks, Dublin‡. Grand Canal Company's Docks, Dublin‡.			

* Exclusive of the differential dues chargeable on foreign privileged vessels.

† Exclusive of differential dues chargeable on foreign vessels.

‡ Dues are levied solely for the Companies' Works.

Appendix A.

CUSTOMS PORT OF WEXFORD.

Wexford Customs Port.

The Customs Port of Wexford extends from and including Courtown Harbour, the southern limit of the Customs Port of Dublin, to and including Bannow Bay, the eastern limit of the Customs Port of New Ross.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Wexford Harbour Commissioners, at Wexford; the Courtown Harbour Commissioners, at Courtown; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Wexford.

WEXFORD.

Harbour Commissioners.

Description of Dues and Charges levied by the Wexford Harbour Commissioners.

1. Tonnage Duties.

By the 94th section of the Act 6 & 7 Vict. c. xli., the Wexford Harbour Commissioners are empowered to levy on every vessel entering within the limits of the harbour, any sums not exceeding the several rates following :—

For every vessel entitled to the privileges of a British ship, the sum of 5*d.* per ton upon each and every ton which such vessel shall measure.

For every vessel not so entitled, the sum of 1*s.* per ton upon each and every ton which such vessel shall measure.

The maximum rates are levied.

Vessels having paid the dues, and obliged from stress of weather or other cause to return to the harbour with the same cargo, exempt.

Gross amount in 1852, 924*l.* 16*s.* 3*d.*

2. Ballast Dues.

By the same section the commissioners are entitled to charge the sum of 1*s.* 3*d.* for every ton of ballast supplied, and 2*d.* a ton for every ton of ballast removed. By the 51st section the power to supply and remove ballast is vested exclusively in the commissioners.

The Commissioners have, since 1843, supplied ballast at the reduced rate of 10*d.* per ton.

Gross amount received in 1852, 249*l.* 5*s.* 0*d.* The cost to the Commissioners for the supply and removal of ballast in the same year was 225*l.* 13*s.* 1*d*, leaving a surplus revenue of 23*l.* 11*s.* 11*d.*

3. Boat Licences.

On all boats, &c. usually employed in the harbour, not registered, (except those under four tons burden, or those actually employed in the fisheries, or in carrying stones, sand, or lime for building purposes :—

If under ten tons burden, the sum of 5*s.*, and the additional sum of 2*s.* 6*d.* per annum.

If above ten tons burden, the sum of 10*s.*, and the additional sum of 5*s.* per annum.

Gross amount levied in 1852, 18*l.*

These dues are leviable by commissioners who consist of persons named in the Act, and of all other persons being occupiers of premises within the Parliamentary borough of Wexford, rated for the relief of the poor at the net annual value of 21*l.* or upwards, and possessing real or personal estate of the clear value of 500*l.* above their debts.

The proceeds are applicable to the payment of principal and interest of money borrowed on the security of the rates; to the construction, repair, improvement, and maintenance of the quays, wharfs, and docks; to the making, repair, and maintenance of such wide and convenient passages and avenues to the harbour, from the main street of Wexford, as the commissioners shall think fit; to the construction of works within the limits of the harbour, and to other harbour purposes; to lighting the wharfs, &c.; to the erection of cranes and weighing machines; to the supplying and removal of ballast; and to the erection and maintenance of buoys and beacons. (See 6 & 7 Vict. c. xli. sects. 29, 43, 47, 48.)

The 59th and 64th sections of the Act 15 & 16 Vict. c. cli., provide that two thirds so much of the tonnage rates as shall exceed the amount of rates on sixty thousand tons, shall be paid annually to Her Majesty's Paymaster General, to be applied to the maintenance of the works executed in Wexford Harbour, as the Lords of the Admiralty shall direct.

By the 95th section of the Act 6 & 7 Vict., the commissioners are empowered to charge pilotage rates for the maintenance of a pilotage establishment; and should the

proceeds of the pilotage charges prove insufficient to meet the required expenditure, the Commissioners are authorized to make up the deficiency out of the harbour revenues. Such deficiency amounted in 1852 to 110*l.* 9*s.* 4*d.*

By the 99th section of the Act, the differential dues chargeable on vessels not entitled to the privileges of a British ship are not applicable to vessels belonging to countries with which treaties of reciprocity exist. No differential duties were levied on foreign unprivileged vessels in 1852.

By the 100th section, the commissioners are empowered to reduce and again to raise the dues to the statutable rates.

The 28th section provides that an abstract of the commissioners' accounts, duly audited, shall annually be furnished to the Clerk of the Peace for the county of Wexford.

The other revenues of the commissioners, in 1852, consisted of crane rates, which realized the sum of 6*l.* 3*s.* 6*d.*

By the 112th section of the Act, it is provided that the surplus annual revenue arising from the rates or rents for the supply of water to the town and harbour of Wexford shall form part of the harbour funds; but there has been no such surplus for the last five years.

The debt secured on the harbour revenues amounts to 3,792*l.* 11*s.*, at 5 per cent. interest. There is no other security.

Freemen of Wexford are exempt from Liverpool and Chester town dues.

RIVER SLANEY.

Description of the Dues and Charges leviable by the River Slaney Commissioners.

1. Tonnage Dues

By the 9th section of the Act 15 & 16 Vict. cap. clii. the River Slaney Commissioners are authorized to receive for every vessel passing up the River Slaney between Pouldarrig Point and the bridge of Enniscorthy, any toll not exceeding the rates according to the following Schedule:

For every vessel (exceeding fifteen tons) laden with limestone, threepence per ton upon each and every ton which such vessel shall measure or be authorized by licence to carry.

For every other vessel exceeding fifteen tons, and not being a vessel kept or used exclusively for pleasure, sixpence per ton upon each and every ton which such vessel shall measure or be authorized by licence to carry, and a proportionate part of such sums respectively for a fraction of a ton.

These dues are leviable by commissioners appointed under the Act 15 & 16 Vict. cap. clii., and the proceeds are applicable to the payment of the interest of money borrowed on the security of the tolls, of the expenses of improving and managing the navigation, to maintaining the river, and to carrying the purposes of the Act into execution. (See s. 13 of Act.)

By the 12th section of the Act, it is provided that the tolls are not to be charged without the previous consent of the Lords of the Admiralty.

Power is given to reduce and again raise the dues to the statutable rates, but this power is not to be exercised without the previous consent of the holders of three-fourths of the securities for money borrowed on the credit of the tolls. (See ss. 10 and 14 of Act.)

No dues have yet been levied.

COURTOWN.

Description of the Dues and Charges leviable by the Courtown Harbour Commissioners.

1. Harbour Duties.

By the 14th section of the Act 5 Geo. 4. c. cxxii. the Commissioners are empowered to levy on all ships, boats, barges, or other vessels using, coming into, or going out of, the harbour, the several rates and duties specified in the following table:—

	s.	*d.*
On every vessel from foreign parts, or from any port in the United Kingdom on a voyage to foreign parts, which may anchor within the limits of the harbour, a duty per mast of	2	6
And if the said vessel shall enter the floating bason or dock, an additional duty per ton burden, per register or admeasurement, of	1	6
On every vessel from any port in Great Britain, or the Islands of Jersey, Guernsey, Alderney, Sark, or Man, or from any port in Ireland, bound to Great Britain or the islands aforesaid, the duty per mast of	2	0
And if the said vessel shall enter the floating bason or dock, an additional duty per ton burden as aforesaid	0	6
On every vessel from any port in Ireland, the duty per mast of	1	0
And for entering the bason or dock, an additional duty per ton as aforesaid of	0	3
And for every month after the first that any vessel may remain in the bason, an additional duty per ton of	0	3
And for ever ton of timber stored in the said bason, per month	0	3

(See Schedule A. of Act.)

APPENDIX A.

Wexford Customs Port—*cont.*

Courtown—*cont.*

Harbour Commissioners—*cont.*

The duties in practice levied are the following:—

	s.	d.
On every vessel, per mast	1	0
On every vessel entering the bason or dock, an additional duty per ton of	0	3
On boats trading and fishing, each	1*s.*, 10*d.*, and 0	6

Gross amount levied in 1852, 12*l.* 8*s.* 6*d.*

2. DUTIES ON IMPORTS AND EXPORTS.

Under the 16th section of the Act, the Commissioners are entitled to levy on all goods, wares, merchandise, and commodities whatsoever, the rates and duties specified in the following table:—

	s.	d.
Ashes and Barilla mat	0	8
Do. cask	0	6
Do. loose ton	2	0
Asses each	0	6
Bacon and ham cwt.	0	2
Bark, oak ton	2	0
Beef barrel	0	2
Do. tierce	0	4
Beer and ale barrel	0	3
Bones ton	1	0
Bottles, empty gross	0	3
Bran cwt.	0	1
Bricks 1000	1	0
Brimstone ton	1	0
Burr, or millstones cwt.	0	1
Butter firkin	0	2
Calves each	0	1
Candles cwt.	0	2
Cheese do.	0	2
Cider and perry tun	1	0
Coals ton	0	6
Coffee tierce	1	0
Do. barrel or bag	0	6
Copper and brass ton	2	0
Cordage do.	1	0
Cork	2	0
Corn, viz.—		
Barley barrel	0	2
Oats do.	0	2
Wheat do.	0	3
Other grain do.	0	2
Cloth of all kinds, bale cottons bale	0	3
Cotton wool, or yarn cwt.	0	3
Cows, bulls, and bullocks each	0	6
Drugs of all kinds package	0	3
Earthenware crate	0	3
Feathers bag	0	6
Flax ton, shipped	1	0
Do. do. landed	2	0
Flaxseed or linseed hhd.	0	6
Flour sack	0	2
Glass crib	0	6
Glue cwt.	0	2
Groceries of all kinds package	0	3
Hay load	0	6
Hair and Brushes cwt.	0	2
Hardware cask	0	3
Hats box	0	3
Hemp ton, landed	2	0
Do. do. shipped	1	0
Hides bale	0	2
Hops bag	0	2
Horns ton	1	0
Horses and Mules each	1	0
Iron ton	1	0
Kelp do.	1	0
Lard barrel	0	2
Lead or lead ore ton	2	0
Leather bale	0	2
Lime or limestone ton	0	6
Linens and linen yarn cwt.	0	2
Manure ton	0	6
Marble do.	2	0
Oakum do.	1	0
Oil tun	2	0
Paper or books package	0	4
Pitch barrel	0	2
Pork do.	0	2
Potatoes do.	0	1
Rags ton	1	0
Salt do.	1	0
Seeds cwt.	0	1
Sheep each	0	1
Slates thousand	1	0
Soap cwt.	0	2
Spirits of all sorts, viz.:		
Puncheon	1	0
Hogshead	0	6
Cask	0	4
Starch cwt.	0	2
Stones ton	0	6
Sugar hogshead	0	6
Do. tierce	0	4
Do. barrel or bag	0	2
Swine each	0	1
Tallow barrel	0	2
Tanners' waste ton	0	6
Tar barrel	0	2
Tea chest	1	0
Tiles thousand	1	0
Tobacco hogshead	1	0
Tow ton	1	0
Vinegar cask	0	2
Wine pipe	1	6
Do. hhd.	1	0
Do. quarter cask	0	3
Whiting cwt.	1	0
Wood ton	1	0
Wool bale	0	0
Woollens do.	0	3
Yarn linen cwt.	0	2
And all other goods not enumerated:		
Ton	1	0
Barrel	0	2
Piece	0	0½
Hogshead	0	6
Tierce	0	3
Crates	0	3
Hampers and bags	0	1

(See Schedule B. of Act.)

The duties in practice are in most cases much below the statutable rates.

Duties, such as the Commissioners shall think fit, but not exceeding sixpence in every ten shillings of the amount of freight, to be imposed on goods not enumerated in the foregoing schedule. (See section 17 of Act.)

Gross amount levied in 1852, 85*l.* 9*s.* 8*d.*

3. BALLAST DUES.

The supply and removal of ballast are, by the 53d section of the Act, vested solely in the Harbour Commissioners, who are entitled under the 52d section to charge for ballast supplied or removed, the following rates:—

	s.	d.
For every ton of ballast furnished and put into any ship or vessel in the harbour of Courtown	1	0
For every ton of ballast landed or discharged	1	0

(See Schedule C. of Act.)

No ballast dues were levied in 1852.

These dues are leviable by Commissioners named in the Act 5 Geo. 4. cap. cxxii. and their successors, and are applicable to the payment of the expenses for procuring the Act; of the principal and interest of money borrowed on the security of the harbour revenues; to the completion, repair, extension, and maintenance of the harbour and its works, and to the performance of all such other works as the Commissioners shall think necessary; and to no other use or purpose whatsoever. (See sec. 77 of Act).

By the 20th section, power is given to the Commissioners to reduce and again raise the dues to the statutable rates.

The Commissioners possess no other revenues.

A debt of 20,000*l.* is charged on the harbour dues.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of WEXFORD, in 1852.

Places within the Customs Port of Wexford.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Wexford - -	Harbour Commissioners - -	1,192 1 3		
	Warden and Assistants of Dover Harbour - -	Nil.		
	Ramsgate Harbour Trustees (England - - -	* 13 1½		
			1,192 14 4½	
River Slaney -	River Slaney Commissioners -	Nil.	—	
Courtown -	Harbour Commissioners -	97 18 2	97 18 2	
				1,290 12 6½

* For the year ending 31st Dec. 1851.

CUSTOMS PORT OF NEW ROSS.

New Ross Customs Port.

The Customs Port of New Ross extends northward from the town of New Ross to St. Mullins on the River Barrow; westward from the junction of the River Nore with the River Barrow to Innistiogue on the River Nore, including both sides of the rivers Barrow and Nore; and southward from the town of New Ross, including both sides of the River Barrow, to its junction with the Suir, nearly opposite to Cheek Point (Waterford county), and Great Island (Wexford county), and thence on the county of Wexford side of the harbour of Waterford to Hook Tower, and round the coast to Wellington Bridge on the Rivulet Scan.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The New Ross Harbour Commissioners, at New Ross; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

NEW ROSS.

New Ross.
Harbour Commissioners.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE NEW ROSS HARBOUR COMMISSIONERS.

1. TONNAGE DUES.

By the 23d section of the Act 11 & 12 Vict. c. cxxxix. the New Ross Harbour Commissioners are authorized to receive from every vessel (except such as shall carry limestone or manure as the sole cargo) using or entering the harbour, rates according to the following schedule:—

Not exceeding Twopence per ton.

For and upon every ton of the admeasurement of every vessel not exceeding one hundred tons burthen for each and every voyage made to and from the said port and harbour of New Ross.

Not exceeding Threepence per ton,

For and upon every ton of the admeasurement of every vessel (vessels exceeding one hundred tons burthen and foreign vessels excepted) for each and every voyage made to and from the said port and harbour of New Ross.

Double the Rates chargeable upon vessels of the United Kingdom,

For and upon every ton of the admeasurement of vessels of every kind of any other nation or country except those of the United Kingdom of Great Britain and Ireland, and the colonies, islands, and possessions thereunto belonging, for each and every voyage made to and from the said port and harbour of New Ross.

(See schedule B of Act).

The maximum rates are levied.

APPENDIX A.

New Ross Customs Port—*cont.*

New Ross—*cont.*

Harbour Commissioners—*cont.*

Steam vessels not exceeding 200 tons burthen, plying between the ports of Waterford and New Ross 1*s.* 6*d.* per day or 10*s.* per week. (See sec. 26 of Act.)

Gross amount levied in 1852, 383*l.* 15*s.* 6*d.*

For every lighter and gabbard of 15 tons burthen and upwards using the quay within the limits of the harbour 1*l.* 1*s.* yearly, or 1*s.* for each cargo laden or discharged at the quays. (See sec. 25 of Act.)

Gross amount levied in 1852, 21*l.* 0*s.* 9*d.*

2. PLANKS AND STAGES RATES.

By the 26th section of the Act, the Commissioners are empowered to demand for the use of their wharfs, cranes, &c. such reasonable rates as they shall from time to time appoint.

The rates charged for the use of planks and stages are according to the following schedule :—

Vessels trading to and from a port in the United Kingdom, for the use of a stage, when under 100 tons, 5*s.*; and for the use of a plank, 2*s.* 6*d.*

Vessels exceeding 100 tons, registered, for the use of a stage, 7*s.* 6*d.*, and for the use of a plank, 3*s.* 9*d.*

Vessels arriving from foreign ports:

	£	*s.*	*d.*
Vessels under 100 tons	0	7	6
100 tons and under 150	0	10	0
150 „ „ 200	0	12	6
200 „ „ 250	0	15	0
250 „ „ 300	0	17	6
300 „ „ 350	1	0	0
350 „ „ 400	1	2	6
400 „ „ 500	1	5	0
500 and upwards	1	10	0

Gross amount levied in 1852, 26*l.* 10*s.*

These dues are leviable by commissioners named in the Act 11 & 12 Vict. cap. cxxxix., and their successors, and the proceeds are applicable to the payment of the expenses of obtaining the Act, of the principal and interest of money borrowed on the security of the rates, to maintaining, regulating, and improving the harbour, and to carrying the Act into execution. (See section 30 of Act.)

The limits of the harbour extend from the junction of the river Barrow with the river Suir up to the entrance of the canal at St. Mullins on the Barrow, and to the Lock quay of Innistioge on the river Nore, and the dues are levied throughout. (See s. 13 of Act.)

Double dues are leviable on foreign vessels, but, by the provisions of the "Harbours, Docks, and Piers Clauses Act, 1847," incorporated in this Act, foreign privileged vessels are exempt from differential duties. No differential duty was levied on foreign unprivileged vessels in 1852.

Under the 33rd section of the Act the commissioners are bound to furnish an abstract of the harbour accounts annually to the Harbour Department of the Admiralty.

The Harbour Commissioners levy pilotage rates; one third of these rates used to go the general harbour fund, and amounted in 1852 to 149*l.* 14*s.* 1*d.* The pilots are now paid by a fixed salary.

The sum of 3,500*l.*, at 5 per cent. interest, is charged on the harbour revenues.

By the 34th section of the Act it is provided that so long as the Town Commissioners of New Ross shall demand and receive any fees called water bailiff's fees from or in respect of any vessel using the harbour, the amount of such fees shall be deducted by the owner of such vessel from the amount of toll payable under the Act.

The water bailiff's fees were ancient fees claimed by the Town Commissioners as representing the Municipal Corporation of New Ross. They have, however, commuted them for a nominal acknowledgment of 5*s.* annually from the Harbour Commissioners.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of NEW ROSS, in 1852.

Places within the Customs Port of New Ross.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
New Ross - -	Harbour Commissioners - -	431 6 3		
	Town Commissioners - -	(* See note.)		
	Warden and Assistants of Dover Harbour (England) - -	2 9 9		
	Ramsgate Harbour Trustees (England) - - -	†0 9 9		
			434 5 9	434 5 9

* The Waterbailiff's fees are commuted for a payment of 5*s.* annually by the Harbour Commissioners.

† For the year ending 31st December 1851.

Waterford Customs Port.

CUSTOMS PORT OF WATERFORD.

The Customs Port of Waterford extends westward from the city of Waterford to Carrick-on-Suir, and eastward to the junction of the rivers Suir and Barrow nearly opposite to Cheek Point, including both sides of the River Suir, and thence southward on the county of Waterford side of the harbour of Waterford to Dunmore, and thence westward to Ballymacart Head, the eastern limit of the Customs Port of Cork.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Municipal Corporation of Waterford; the Waterford Harbour Commissioners; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

WATERFORD.

Waterford.

Municipal Corporation.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF WATERFORD.

1. TONNAGE DUES.

One penny, late Irish currency, per ton of registered tonnage.

2. ANCHORAGE DUES.

Vessels not exceeding 100 tons register, 2*s.* 6*d.* late Irish currency, equal to 2*s.* 4*d.* present currency. Vessels exceeding 100 tons register, 5*s.* late, equal to 4*s.* 8*d.* present currency.
In addition, vessels, principally colliers, requiring beams and scales pay 3*s.* 8*d.* (4*s.* late currency) for use of the set.
All foreign ships pay double.

In the case of steamers plying between Waterford and New Ross and Duncannon, the foregoing charges have been commuted for a yearly payment of 20*l.* for each steamer.

Gross amount of tonnage and anchorage dues levied in 1852, 850*l.* 19*s.* 10*d.*

The Municipal Corporation of Waterford have been, from very remote times, possessed of the office of water-bailiff, and as appurtenant to it were entitled to levy a considerable number of ancient dues and fees. They have not, of late years, enforced the payment of any other dues than those above mentioned. By an arrangement made with the Harbour Commissioners these dues are collected by them, and applied in the first instance to defraying the expense of a quay and river police, of lighting the quays, and some other matters closely connected with the harbour. The surplus, if any, forming part of the Waterford borough fund.

The expenses thus defrayed by the Harbour Commissioners nearly absorb the whole revenue derived from these dues; the amount that went to the borough fund (out of which is paid the waterbailiff's salary of 75*l.* a year) in 1852 was 40*l.*

The dues are claimed within that part of the river Suir which is within the borough of Waterford, and they are in practice levied throughout.

No differential dues were charged on foreign vessels in 1852.

The other corporate revenues amounted, in 1852, to 8,064*l.* 15*s.* 11*d.* There was no borough rate.

The sum of 78,218*l.* is charged on the borough fund.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE WATERFORD HARBOUR COMMISSIONERS.

Harbour Commissioners.

1. TONNAGE DUTIES.

For and upon every ton of the admeasurement of every vessel not exceeding 100 tons burthen, for each and every voyage made to and from the said port of Waterford, not exceeding one penny halfpenny per ton.
For and upon every ton of the admeasurement of every vessel exceeding 100 tons burthen, two-thirds of whose cargo shall be coals, for each and every voyage made to and from the said port of Waterford, not exceeding twopence per ton.
For and upon every ton of the admeasurement of every vessel (vessels two-thirds of whose cargoes shall be coals, or vessels not exceeding 100 tons burthen, and foreign vessels excepted), for each and every voyage made to and from the said port of Waterford, not exceeding threepence per ton.
For and upon every ton of the admeasurement of vessels of every kind of any other nation or country, except those of the United Kingdom of Great Britain and Ireland, and the colonies, islands, and possessions thereunto belonging, for each and every voyage made to and from the said port of Waterford, double the rates chargeable upon vessels of the United Kingdom.

(See Schedule B. of Act 9 & 10 Vict. c. ccxcii.)

The maximum rates are levied.
Gross amount levied in 1852, 1,672*l.* 11*s.* 4*d.*

2. BALLAST DUES.

1*s.* per ton for ballast supplied.
6*d.* per ton for ballast discharged.

The sole power to supply and remove ballast is vested in the Commissioners, who are, by 9 & 10 Vict. c. ccxcii. ss. 71, 72, 73, required to supply and discharge ballast according to the rates in the following table:

	If above the River or Pill of Kilmacow, and below the Cove.	If between the River or Pill of Kilmacow and the Cove.	
		If by the Boats of the Ballast Office.	If at the Ballast Quay.
	£ s. d.	£ s. d.	£ s. d.
For and upon each and every ton of ballast delivered or brought alongside of any vessel of the United Kingdom of Great Britain and Ireland, and the Colonies, Islands, and possessions thereunto belonging, a sum not exceeding	0 4 0	0 2 6	0 1 6
For and upon each and every ton of ballast delivered to or brought alongside of any vessel of any other nation, a sum not exceeding	0 5 4	0 3 4	0 2 0
For and upon each and every ton of ballast discharged or taken from any vessel of the United Kingdom of Great Britain and Ireland, and the Colonies, Islands, and possessions thereunto belonging, a sum not exceeding	0 3 0	0 2 0	0 1 0
For and upon each and every ton of ballast discharged or taken from any vessel of any other nation, a sum not exceeding	0 4 0	0 2 8	0 1 4

The amounts actually charged are as above stated.

Gross amount levied in 1852, 1,213*l.* 6*s.*

The cost to the Commissioners of the supply and removal of ballast in 1852 was 1,254*l.* 8*s.* 6*d.*, which exceeded the revenue arising from ballast dues by the sum of 41*l.* 2*s.* 6*d.*

These dues are leviable by commissioners named in the Act 9 & 10 Vict. c. ccxcii., and their successors; and the proceeds are applicable to the maintenance and improvement of the harbour of Waterford, and to no other purpose whatsoever.

The harbour of Waterford embraces the whole of the river Suir within the influence of the tide, to Swiney Head on the west and the Hook Lighthouse on the east; and the dues are levied throughout, except on vessels loading or unloading within Dunmore Pier. (See s. 52 of Act.)

Double rates are leviable on foreign vessels; but, by the 58th section of the Act, these rates are not to apply to foreign privileged vessels. No differential duty was levied on foreign unprivileged vessels in 1852.

Small coasters are exempted from dues, with a view to encourage the coasting trade.

The commissioners are empowered to reduce and again raise the dues to the statutable rates. (See s. 59 of Act 9 & 10 Vict. c. ccxcii.)

By the 79th section it is enacted that an abstract of the harbour accounts shall be annually laid before the commissioners for auditing public accounts.

The harbour revenues are not charged with a debt.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of WATERFORD, in 1852.

Places within the Customs Port of Waterford.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Waterford - -	Municipal Corporation - -	850 19 10		
	Harbour Commissioners -	2,885 17 4		
	Warden and Assistants of Dover Harbour (England) - -	15 1 9		
	Ramsgate Harbour Trustees (England) - - -	17 15 6½		
			3,769 14 5½	
Dungarvon -	Warden and Assistants of Dover Harbour (England) - -	2 0 9½		
	Ramsgate Harbour Trustees (England) - - -	2 8 2		
			4 8 11½	
				3,774 3 5

CUSTOMS PORT OF CORK.

The Customs Port of Cork extends from Ballymacart Head, the western limit of the Customs Port of Waterford, to Gally Head, the eastern limit of the Customs Port of Skibbereen. Cork Customs Port.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Cork Harbour Commissioners; the Municipal Corporation of Cork; the Commercial Buildings Company of Cork; the Governors of the Cork Foundling Hospital, at Cork; the Town Commissioners of Kinsale, at Kinsale; the Town Commissioners of Youghal, at Youghal; the Board of Public Works, at Clonakilty; J. H. S. Barry, Esq., at Slatty; Sir G. Goold, Bart., at Douglas; Lord Shannon, at Carrigaline; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

CORK.

Description of Dues and Charges levied by the Cork Harbour Commissioners. Harbour Commissioners.

1. Tonnage Dues.

By the 51st section of the Act 1 Geo. 4. c. lii., the Cork Harbour Commissioners are empowered to levy such rates and duties as they may from time to time appoint, but not exceeding those set forth in the schedule (B.) to that Act:

	Levied in 1852.	At present levied, being the maximum leviable.
		Per ton: British.
	d.	*s.* *d.*
For and upon every ton of the admeasurement of every vessel reporting at the Custom House of Cork (except colliers and coasters) a sum not exceeding	2¼	0 3
For and upon every ton of the admeasurement of every collier reporting at the said Custom House, for each and every voyage made to and from the said port, a sum not exceeding	1½	0 2
For and upon every ton of the admeasurement of every vessel reporting at the Custom House of Cork arriving from any port in Ireland, for each and every voyage made to and from said port of Cork, a sum not exceeding	¾	0 1
Vessels calling for orders at Queenstown	¾	0 1

Gross amount levied in 1852, at Cork, 2,756*l.* 4*s.* 7*d.*; at Queenstown, 1,282*l.* 14*s.* 6*d.* Total, 4,038*l.* 19*s.* 1*d.*

2. Import and Export Dues.

By the 54th section of the Act 1 Geo. 4. c. lii., the Harbour Commissioners are empowered, after the abolition of certain rates, duties, and customs, payable to the Municipal Corporation of Cork, to impose on the import and export of all goods and merchandise (coal excepted) such rates and duties as they may think fit, not exceeding the sum of 3*d.* on every 2*s.* of the freight of such goods, &c.

The following is the schedule of dues which was in force in 1852:

IMPORT DUES.

	s.	*d.*
Agricultural Implements, viz.:		
Carts each	0	4
Ploughs each	0	3
Harrows and drills each	0	2
Winnowing machines each	0	4
Thrashing, ditto each	0	8
Chaff-cutting, ditto each	0	2
Alabaster, gypsum, or plaster of Paris ton	0	6
Ale. *See* Beer.		
Almonds. *See* Groceries.		
Alum hogshead	0	6
Do. tierce	0	4
Do. barrel	0	2
Apparel,—old, for sale bale	0	9
New box or trunk	0	2
Apples bushel	0	0½
Ashes, viz.:		
Pot and pearl cask	0	2
Barilla, kelp or soda ton	0	6
Arrowroot barrel or box	0	3
Bark, viz.:		
Oak ton	0	6
Quercitron cask	0	4
Bags, (empty) bundle	0	0½
Barilla. *See* Ashes.		
Barley. *See* Corn.		
Battens. *See* Wood.		
Beer or ale tun	0	8
Bellows, viz.:		
Smiths' each	0	4
Hand dozen	0	2
Blacking cask	0	3
Blankets. *See* Woollens.		
Boards. *See* Wood.		
Books or stationery bale, case, or crate	0	8
Do. paper parcel	0	2
Bottles. *See* Glass.		
Brandy. *See* Spirits.		
Bricks 1,000	0	4
Bearers each	0	0½

APPENDIX A.

Cork Customs Port—*cont.*

Cork—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Bearers, fire blocks	each	0	0¼
Brimstone	ton	0	4
Bristles	cask	0	8
Brooms	bundle	0	0½
Broom heads	cask	0	2
Broom handles	bundle	0	0½
Burr stones. *See* Stones.			
Cattle. * Same as in Exports.			
Cables. *See* Cordage.			
Cabinet ware	parcel	0	4
Candlewick	sack or bag	0	2
Candles	box	0	0½
Cane reeds	thousand	0	1½
Carpets and carpeting	bale	0	9
Carriages, viz.:			
Four wheels	each	10	0
Two wheels	each	5	0
Casks, viz.:			
Empty	each	0	1
Shook	bundle	0	0½
Cement	barrel	0	1
Do.	half-barrel	0	0½
Do.	quarter-barrel	0	0½
Chalk	ton	0	2½
Cheese	basket	0	1
loose	dozen	0	1
Clay, pipe, or for glass blowers	ton	0	2½
Cocoa or coffee	tierce	0	2½
Do.	barrel or bag	0	1½
Colours for painters or dyers	hogshead	0	4
Do.	barrel	0	1
Do.	keg, bottle, or can	0	0¼
Copper, new	ton	0	8
old	ton	0	4
Copperas	hogshead	0	3
Cordage, tarred or white	cwt.	0	2
Cordial waters	case	0	3
Cider or perry	pipe	0	4
Do.	hogshead	0	2
Do.	tierce	0	1½
Do.	barrel	0	1
Cork wood	ton	1	6
cut	bag or bale	0	6
Corn, viz.:			
Barley	quarter	0	1½
Malt	quarter	0	1½
Oats	quarter	0	1
Oatmeal	ton	0	8
Peas	sack or barrel	0	1
Wheat	quarter	0	2
Flour	bag or barrel	0	1
Cotton, twist or yarn	bale or double skip	0	8
wool	bag or bale	0	4
Do.	pocket	0	2
manufactures	bale	0	8
Currants. *See* Groceries.			
Deals. *See* Wood.			
Drugs	cask	0	4
Do.	case	0	2
Do.	box	0	2
Do.	basket	0	2
Do.	carboy	0	2
Dye stuffs	cask	0	2
Earthenware	hogshead	0	9
Do.	half-crate or crate	0	6
loose	load	0	10
Figs. *See* Groceries.			
Fish, salted or dry	tun	0	6
wet	tierce	0	1½
Do.	barrel	0	1
Flax, rough	ton	1	6
Flaxseed. *See* Seed.			
Flour. *See* Corn.			
Geneva. *See* Spirits.			
Ginger. *See* Groceries.			
Glass	crate or crib	0	1½
bottles	gross	0	1½
ware	basket or box	0	1½
Grapes	basket or jar	0	1
Groceries, viz.:			
Almonds	barrel, box, or bag	0	2
Cloves	box	0	1
Currants	carrotel	0	9
Do.	butt	0	8
Figs	barrel or box	0	1½
Do.	drum or frail	0	0½
Miserable	bag	0	1
Mace	box	0	1
Nutmegs	box	0	1
Ginger	bag or barrel	0	1½
Groceries—*cont.*			
Pepper	bag or barrel	0	1½
Pimento	bag or barrel	0	1½
Plum or prunes	barrel or box	0	1
Raisins	barrel	0	1
Do.	box	0	0½
Do.	half-box	0	0¼
Saffron	box or parcel	0	1
Tamarinds	barrel, keg, or jar	0	1
Gunpowder	cask	0	2
Haberdashery	bale or case	1	0
Do.	crate	0	10
Do.	trunk or box	0	4
Hardware	box	0	3
Do.	cask	0	8
Harps	each	2	0
Hemp	ton	1	3
Hats	case or cask	1	0
Hides. *See* Skins.			
Hoops, iron. *See* Iron.			
wood	1,000	0	1
Hops	bag	0	6
Do.	pocket	0	4
Horses, mares, or geldings	each	2	6
Hosiery	cask	0	10
Indigo	chest	0	4
Do.	half-chest	0	2
Do.	seron	0	3
Iron, viz.:			
Bar, bolt, and hoop, plate, rod, sheet, and cast	ton	0	4
Pig	ton	0	2
Wrought	ton	0	8
Isinglass	bale	0	6
Junk, or paper stuff	ton	0	4
Kelp. *See* Ashes.			
Lamp or ivory black	hogshead	0	6
Do.	barrel	0	2
Lead, viz.:			
Sheet or pig	ton	0	6
Red and white	cwt.	0	0½
Shot	cwt.	0	1
Leather	100lbs.	0	1
Lemons and oranges	chest	0	2
Do.	half-chest or box	0	1½
Linseed. *See* Seeds.			
Liquorice paste or Spanish juice	case	0	2
root	cask	0	4
Madder	cask	0	4
Malt. *See* Corn.			
Marble. *See* Stones.			
Matting	bale or bundle	0	3
Mats	100	0	2
Millinery	bale	1	0
Do.	trunk or box	0	6
Molasses or treacle	puncheon	0	6
Do.	hogshead	0	3
Mops	bundle	0	1
Musical instruments, other than pianofortes or harps	case	0	8
Mustard	cask	0	0½
Do.	keg	0	0¼
Nails	cwt.	0	1
Noyeau	case	0	6
Nuts of all sorts	bushel	0	1
Ochre	cask	0	1
Oil, viz.:			
Linseed	tun	1	0
Olive	tun	1	0
Palm	tun	1	0
Rape	tun	1	0
Turpentine	tun	1	0
Whale, cod, pilchard, or train	tun	1	0
Blubber or dregs	tun	0	4
Onions	bushel	0	0½
Orange. *See* Lemons.			
Peas. *See* Corn.			
Pepper. *See* Groceries.			
Perry. *See* Cider.			
Pianofortes	each	2	6
Paper. *See* Books.			
Pickles	cask	0	6
Pimento. *See* Groceries.			
Pipes of clay	box	0	1
Pitch. *See* Tar.			
Plaster of Paris. *See* Alabaster.			
Plums or prunes. *See* Groceries.			
Potatoes	ton	0	3
Printing types	box	0	1

		s.	d.
Raisins. *See* Groceries.			
Red lead. *See* Lead.			
Rice	tierce	0	2
Rosin	barrel or cake	0	1
Rum. *See* Spirits.			
Saddlery	box or cask	0	6
Salt, viz.:			
Rock	ton	0	3
White or bay	ton	0	4
Sacks, empty. *See* Bags.			
Saltpetre	bag or cask	0	1
Seeds, viz.:			
Flax or linseed	hogshead	0	2
Do.	bag or barrel	0	1½
Garden or grass	bag or sack	0	1½
Shot. *See* Lead.			
Sickles and scythes	dozen	0	0½
Skins, viz.:			
Buffalo, cow or ox	each		0¼
Horse, calf or deer	dozen	0	1
Seal, kid or lamb	dozen	0	0½
Sheep or goat	dozen	0	1
Not enumerated	dozen	0	1
Slates	ton	0	2
Soap, hard or soft	cwt.	0	1
Speltre	cwt.	0	0½
Sponge	100lbs.	0	6
Soude factice	tun	0	6
Soda. *See* Ashes.			
Spirits, viz.:			
Brandy, Geneva or rum	puncheon	0	9
Do.	hogshead	0	6
Starch	cwt.	0	0½
Stationery. *See* Books.			
Staves of all kinds	load	0	3
Steel	ton	0	8
Stones, viz.—Burrs, for Mill Stones	100	0	4
Marble	foot	0	1
Mill-stones	each	0	9
Paving, or Flags	ton	0	3
Pumice Stones	ton	0	8
Drip Stone	each	0	6
Sugar, raw	hhd.	0	7
Do.	tierce	0	4
Do.	barrel	0	1½
Do.	bag	0	0½
Do. refined	hhd.	0	9
Do.	tierce	0	5
Sugar Candy	cwt	0	1½
Sumach	bag or sack	0	1
Sweetmeats	case	0	6
Do.	jar or pot	0	1
Tallow	cask	0	4
Do.	seron	0	1
Tamarinds. *See* Groceries.			
Tar, Turpentine, and Pitch	barrel	0	1½
Tea	Chest, over 120 lbs. gross	0	6
Do.	Do. from 60 lbs. to 120 lbs. do.	0	3
Do.	Box or do. under 60 lbs	0	1½
Tiles	120	0	1
Tin, sheet	box	0	0½
Do. block	cwt.	0	0½
Turnery	cask	0	6
Tobacco	hhd.	1	0
Do.	bale	0	4
Turpentine, common. *See* Tar.			
Do. Spirits. *See* Oil			
Valonia	ton	0	6
Vinegar	ton	0	9
Whiting	hhd.	0	3
Do.	tierce	0	2
Do.	bulk, per ton	0	6
Wine	butt or pipe	1	0
Do.	hhd.	0	6
Do.	quarter-cask	0	3
Do.	case	0	4
Wood, Oak Timber	load	0	4½
Fir, Pine, and Hardwood	load	0	4
Not enumerated	load	0	4½
Boards, Deals, or Planks	120	1	0*
Deal Ends, or Battens	120	0	4†
Handspikes	120	0	2
Lathwood and Firewood	fathom	0	4
Logwood, Fustic and other Dyewoods	ton	0	9
Mahogany	ton	1	0
Masts, Yards, and Bowsprits	load	0	4½
Oars and Oar rafters	120	0	4
Spars under 22 feet long	120	0	4
Do. 22 feet and over	120	0	9
Wool, beaver	box or bag	0	6
cotton. *See* Cotton			
fleece or others	bag	0	4
Woollen Manufactures	bale or case	1	0
Do.	truss or box	0	6
Worsted Stuffs	bale or case	1	0
Do.	truss or box	0	6
Yarn, bay or worsted	parcel	0	4
Yeast or barm	cask	0	4

Goods, Wares, and Merchandise, not enumerated or otherwise charged above :

Bale, box, chest, trunk, case or parcel 3 feet long and upwards	each	0	6
Do. under 3 feet long	each	0	3
Casks, viz.:—Butt, pipe, or puncheon	each	1	0
Hogshead	each	0	6
Tierce	each	0	4
Barrel	each	0	2
Firkin	each	0	1
Keg	each	0	0½
Crates	each	0	4
Bag, bundle, or hamper	each	0	2

All goods imported from any part of Ireland, beyond Dungarvan from the eastward, and beyond the river Kenmare on the west—except corn, butter, and potatoes—shall pay one-half the duties which are payable to this Board on similar goods imported from England.

All corn and flour bags, and other packages in which goods have been exported, to be free from import duty if returned.

* Or in the absence of present description, 2*d.* per load.
† do. do. 1½*d.* per load.

EXPORT DUES.

		s.	d.
Ale, beer, or porter	pipe or puncheon	0	3
Do.	hhd.	0	1½
Do.	tierce or barrel	0	1
Do.	barrel or half-barrel	0	0½
Do.	case, hamper, or basket	0	0½
Asses. *See* Cattle.			
Bacon. *See* Provisions.			
Barley. *See* Corn.			
Beans	ton	0	3
Beef. *See* Provisions.			
Beer. *See* Ale.			
Bones or Hoofs	ton	0	4
Bread	cwt.	0	0¼
Bulls. *See* Cattle.			
Better. *See* Provisions.			
Candles or Soap	box	0	0½
Calves' velves	cask	0	1
Cattle—Bulls, cows, or oxen	each	0	6
Horses, mares, or geldings	each	2	0
Mules or asses	each	1	0
Hogs or pigs	each	0	1
Sheep and lamb	each	0	1
Calves	each	0	2
Cheeks. *See* Linens.			
Cheese	basket	0	0½
Cod fish. *See* Provisions.			
Corn—Wheat	barrel of 20 stones	0	0½
Barley	do. 16 stones	0	0½
Oats	do. 14 stones	0	0½
Flour	puncheon or hhd.	0	1½
Do.	sack, bag, or barrel	0	0½
Oatmeal	ton	0	3
Do.	puncheon or hhd.	0	1
Do.	bag or barrel	0	0⅜
Malt	barrel of 12 stones	0	0½
Cottons. *See* Linens.			
Cows. *See* Cattle.			
Eggs	box or crate	0	3
Feathers	per stone of 16 lb.	0	0½
Flour. *See* Corn.			
Glass Ware	hhd.	0	2
Do.	tierce	0	1½
Do.	box or barrel	0	0½
Glue	hhd.	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Grease. *See* Tallow.			
Gunpowder	barrel	0	1
Do.	half-barrel	0	0½
Do.	quarter-barrel	0	0¼

Appendix A.

Cork Customs Port—*cont.*

Cork—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Guts, Ox or Hogs	hhd.	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Hay	ton	0	6
Hams. *See* Provisions.			
Herrings. *See* Provisions.			
Hides	each	0	0½
Hogs. *See* Cattle.			
Hoofs. *See* Bones.			
Horns	1000	0	3
„ Tips	hhd.	0	3
Horses. *See* Cattle.			
Kelp	ton	0	3
Lard. *See* Tallow.			
Leather	bale or package	0	1½
Lime	hhd.	0	1½
Do.	barrel	0	2
Do.	half-barrel	0	1
Do.	firkin or keg	0	0½
Limestone	ton	0	6
Do. If quantity exported be equal to full registered tonnage	per ton	0	2
Linens, checks, cottons, or tickings	bale or package	0	2
Ling. *See* Provisions.			
Malt. *See* Corn.			
Meal. *See* Corn.			
Mules. *See* Cattle.			
Oats, or Oatmeal. *See* Corn.			
Oxen. *See* Cattle.			
Ox and Hogs' Guts. *See* Guts.			
Paper	box or chest	0	1
Do.	bale or bundle	0	0½
Pigs. *See* Cattle.			
Pork. *See* Provisions.			
Porter. *See* Ale.			
Provisions, Salt, viz.:—			
Beef, pork, or tongues	tierce	0	0¾
Do.	barrel	0	0½
Do.	half-barrel	0	0¼
Do.	firkin or keg	0	0⅛
Butter	firkin	0	0¼
Do.	keg	0	0⅛
Herrings	barrel	0	0½
Do.	half-barrel	0	0¼
Cod, or ling fish	cwt.	0	0¼
Salmon	case or box	0	3
Do.	per kit	0	0¾
Do.	tierce	0	0¾
Do.	barrel	0	0½
Do.	half-barrel	0	0¼
Do.	small keg	0	0¼
Bacon	bale	0	1
Hams	hhd.	0	1½
Do.	tierce	0	1
Salmon. *See* Provisions.			
Sheep. *See* Cattle.			
Skins, Veal, Calf or Sheep, dry or salt	dozen	0	0⅛
Soap. *See* Candles.			
Spirits	puncheon	0	4½
Do.	hhd.	0	2½
Tallow, Lard, or Grease	hhd.	0	3
Do.	barrel	0	0½
Do.	firken	0	0½
Do.	keg	0	0⅛
Tanner's Waste	crate or bag	0	1
Tickings. *See* Linens.			
Tongues. *See* Provisions.			
Wheat. *See* Corn.			
Wool	bag	0	3
Yarn	pack	0	3

Goods, Wares, and Merchandise not enumerated, or otherwise charged above :

Bale, Chest, or Case, three feet long		0	3
Do. do. under three feet long		0	1½
Casks, viz.:—			
Butt, pipe, or puncheon		0	3
Hogshead		0	1½
Tierce		0	1
Barrel		0	0½
Firkin		0	0¼
Keg		0	3⅛
Crate		0	2
Bag, bundle, or hamper		0	1

Goods, wares, and merchandise exported to any part of Ireland to pay one-half the foregoing rates, except when shipped to any southern port between Dungarvan, and the river Kenmare (inclusive), which are to pay only one-fourth.

British and foreign goods, when exported, to pay half the rates or duties charged on importation—Passengers' luggage free.

The dues on imports and exports have been raised, and are at present levied according to the following schedule :

IMPORT DUES.

		s.	d.
Acid	puncheon	0	3
Do.	hhd.	0	1½
Do.	tierce or barrel	0	1
Do.	firkin	0	0⅓
Do.	keg	0	0¼
Do.	package	0	2
Agricultural Implements, viz.:—			
Carts	each	1	0
Ploughs	each	0	6
Harrows and drills	each	0	6
Winnowing machines	each	0	6
Threshing machines	each	1	6
Chaff-cutting do.	each	0	6
Alabaster, gypsum or plaster of Paris	ton	0	6
Alcohol	package	0	2
Ale. *See* Beer.			
Almonds. *See* Groceries.			
Alum	hogshead.	0	6
Do.	tierce	0	2
Do.	barrel	0	2
Anchovies	package	0	1½
Animals (wild)	each	2	6
Apparel, old, for sale	bale	1	0
Do., new	box or trunk	0	6
Apples	bushel	0	0½
Arrowroot	barrel	0	3
Do.	box	0	2
Ashes, viz. :—			
Pot and pearl	cask	0	4
Barilla, kelp or soda	ton	0	6
Bags (empty)	bundle	0	0½
Bark, viz. :—			
Oak	ton	0	6
Quercitron	cask	0	4
Barilla. *See* Ashes.			
Barley. *See* Corn.			
Battens. *See* Wood.			
Bearers	each	0	0¼
Fire blocks	each	0	0¼
Beeswax	cwt.	0	1
Beer or ale	tun	1	0
Bellows, viz., smiths'	each	0	4
Do., hand	dozen	0	2
Birds (stuffed)	package	1	0
Biscuits	cask	0	4
Do.	box	0	3
Do.	barrel	0	2
Do.	bag	0	1
Blacking	hogshead	0	4
Do.	tierce	0	3
Do.	barrel	0	2
Do.	chest	0	2
Blankets. *See* Woollens.			
Bleaching powder	cask	0	4
Blocks	100	0	3
Boards. *See* Wood.			
Bobbins	cask	0	3
Do.	bag	0	1
Books or stationery	bale, case, or crate	0	8
Do.	paper parcel	0	2
Bottles. *See* Glass.			
Brandy. *See* Spirits.			
Bricks	1,000	0	4
Brimstone	ton	0	6
Bristles	cask	0	4
Brooms	bundle	0	0½
Broom heads	cask	0	2
Do., handles	bundle	0	0½
Brushes	package	0	3
Burr stones. *See* Stones.			
Bushes	100	0	6
Cabinet ware. *See* Unenumerated Goods.			
Cables. *See* Cordage.			
Cambooses	each	0	6

		s.	d.
Candle wick	sack or bag	0	2
Candles	cask	0	4
Do.	case	0	3
Do.	box	0	2
Cane reeds	1,000	0	3
Canvass	bale	0	6
Do.	truss	0	3
Carpets and carpeting	bale	0	9
Carriages, four wheels	each	10	0
Do., two wheels	each	5	0
Carriages, used by parties travelling, four wheels	each	2	6
Do., two wheels	each	1	6
Casks, empty, new	each	0	1
Do., old, if returned		Free.	
Do., shook	bundle	0	0½
Catgut	package	0	3
Cattle. *Same as in Exports.*			
Cement	barrel	0	1
Do.	half-barrel	0	0½
Do.	qr-barrel	0	0¼
Chalk	ton	0	2½
Charcoal	ton	0	5
Cheese	basket	0	1
Do., loose	dozen	0	1
China	hogshead	0	9
Do.	tierce	0	6
Chronometers	each	1	0
Cider or perry	pipe	0	4
Do.	hogshead	0	2
Do.	tierce	0	1½
Do.	barrel	0	1
Cinnamon	package	0	3
Cigars	case	1	0
Do.	small box	0	2
Clay (pipe or for glass blowers)	ton	0	2½
Clocks	case	0	3
Coal dust	ton	0	5
Coffee or cocoa	tierce	0	4
Do.	chest	0	2
Do.	bag or barrel	0	1½
Coke	ton	0	4
Colours for painters or dyers	hogshead	0	4
Do.	barrel	0	1
Do.	keg, bottle, or can	0	0¼
Compasses	each	0	0½
Copperas	ton	0	4
Copper, new	ton	0	8
Do., old	ton	0	4
Copper nails	bag	0	0½
Copper dross	ton	0	1
Cordage, tarred or white	cwt.	0	2
Cordial water	case	0	3
Cork wood	ton	1	6
Do., cut	bag or bale	0	6
Corn, viz. :—			
Barley	quarter	0	1½
Malt	quarter	0	1½
Oats	quarter	0	1
Oatmeal	ton	0	8
Peas	sack or barrel	0	1
Wheat and Indian corn	quarter	0	2
Flour and Indian meal	bag or barrel	0	1
Cotton twist or yarn	bale or double skip	0	8
Do., wool	bag or bale	0	4
Do., wool	pocket	0	2
Do., manufactures	bale or case	0	8
Do., manufactures	truss or box	0	4
Do., waste	bag	0	0½
Cranes or windlasses	each	1	0
Currants. *See* Groceries.			
Cylinders, large	each	2	6
Do., small	each	1	0
Deals. *See* Wood.			
Drugs	cask	0	4
Do.	case	0	2
Do.	box	0	1
Do.	basket	0	1
Do.	carboy	0	1
Dust, (founders)	ton	0	4
Dyestuffs	cask	0	2
Earthenware	crate	0	6
Do.	hogshead	0	6
Do.	tierce	0	4
Do.	half-crate	0	4
Do.	barrel	0	2
Do., loose	load	0	10
Eau de Cologne	case	0	6
Ebony	ton	0	6
Emery	package	0	1
Feathers	stone 16lbs.	0	0¼
Felt	frame	0	2
Figs. *See* Groceries.			
Filters	each	0	4
Fish, salted or dry	ton	0	6
Fish, wet	tierce	0	1½
Do., wet	barrel	0	1
Flax, (rough)	ton	1	6
Flaxseed. *See* Seeds.			
Floor cloth. *See* Matting.			
Flour. *See* Corn.			
Furniture (old)			
Do., new. *See* Unenumerated Goods.			
Gambier	ton	0	6
Geneva. *See* Spirits.			
Ginger. *See* Groceries.			
Glass, window	crate, crib, or case	0	1½
Do., bottles	gross	0	1½
Do., ware	hogshead	0	6
Do.	tierce	0	4
Do., plate	case	0	6
Glue or glue pieces	ton	0	6
Grapes	barrel or box	0	2
Do.	basket or jar	0	1
Greaves	ton	0	2
Groceries, viz.:—			
Almonds	barrel	0	4
Do.,	box or bag	0	1
Cloves	box	0	1
Currants	butt	0	9
Do.	carotel	0	6
Do.	barrel	0	3
Do.	bag	0	2
Figs	frail	0	0½
Do.	barrel	0	1½
Do.	case	0	3
Do.	drum	0	0⅛
Do.	package	0	1
Do., frails (very small)	dozen	0	0¼
Do., miserable	bag	0	1
Mace	box	0	1
Nutmegs	box	0	1
Ginger	bag, barrel, box	0	1½
Pepper	bag, barrel, box	0	1½
Pimento	bag, barrel, box	0	1½
Plums or prunes	barrel or box	0	1
Spices	chest	0	4
Do.	box	0	2
Raisins	barrel	0	1
Do.	box	0	0½
Do.	half-box	0	0¼
Do.	quarter-box	0	0⅛
Saffron	box or parcel	0	1
Tamarinds	barrel, keg, jar	0	1
Guano	ton	0	8
Gum, British	ton	0	6
Do., foreign	ton	0	10
Guns, in cases	case	1	0
Gun cases	each	0	3
Gunpowder	cask	0	2
Haberdashery	bale or case	0	8
Do.	crate	0	8
Do.	truss	0	4
Do.	trunk or box	0	4
Hackles	each	0	2
Haircloth	bundle	0	1
Hammocks	dozen	0	2
Hats	case or cask	1	0
Harps	each	2	6
Hardware	hhd. or crate	0	8
Do.	crib or tierce	0	6
Do.	barrel	0	4
Do.	truss	0	2
Hemp	ton	1	3
Hickery Billets	120	0	6
Hides. *See* Skins.			
Honey	jar	0	0½
Hoops, iron. *See* Iron.			
Wood	thousand	0	1
Hops	bag	0	6
Do.	pocket	0	4
Horses, mares, geldings	each	2	6
Hurdles	120	0	4
Indigo	chest	0	6
Do.	half-chest	0	3
Do.	seron	0	2
Ink	hogshead	0	4
Do	barrel	0	2
Iron, bar, bolt, hoop	ton	0	4
Plate, rod, sheet and cast	ton	0	4
Pig	ton	0	2
Wrought	ton	0	8
Iron borings	cask	0	3
Iron liquor	puncheon	0	6
Isinglass	bale	0	6
Jewellery	case	1	0
Do.	box	0	6
Junk	ton	0	4

APPENDIX A.

Cork Customs Port—*cont.*

Cork—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Kelp. *See* Ashes.			
Knees (wood)	each	0	0¼
Lamp or ivory black	hogshead	0	6
Do.	barrel	0	2
Lead, sheet or pig	ton	0	6
Red, white and black	cwt.	0	1
Shot	cwt.	0	1
Leather	100 lbs.	0	2
Lemons and oranges	chest	0	2
Do.	half-chest or box	0	1½
Lime juice	cask	0	4
Linen	bale or case	0	8
Do.	trunk or box	0	4
Linseed. *See* Seeds.			
Liquorice paste, or Spanish juice	case	0	2
Liquorice root	cask	0	4
Maccaroni	box or half-box	0	2
Madder	cask	0	4
Malt. *See* Corn.			
Mangles	each	0	6
Marble. *See* Stones.			
Matches	hogshead	0	4
Do.	case	0	3
Do.	box	0	2
Matting, or floor cloth	bale or bundle	0	3
Mats	one hundred	0	2
Millinery	case	0	8
Do.	trunk or box	0	4
Mineral waters	hhd.	0	6
Do.	case	0	3
Do.	box	0	2
Molasses or treacle	puncheon	0	6
Do.	hhd.	0	3
Mops	bundle	0	1
Musical instruments, other than pianofortes or harps	case	1	0
Mustard	cask	0	2
Do.	box	0	1
Do.	keg.	0	0¼
Nails	cwt.	0	1
Noyeau	case	1	0
Nuts (all sorts)	bushel	0	1
Ochre	cask	0	1
Oil, linseed	tun	1	0
Olive (casks)	tun	1	0
Palm	tun	1	0
Rape	tun	1	0
Turpentine	tun	1	0
Whale, cod	tun	1	0
Pilchard	tun	1	0
Blubber or dreg	tun	0	4
Olive	Dog-house	0	0½
Onions	bushel	0	0½
Oranges. *See* Lemons.			
Paper. *See* Books.			
Paper stuff	ton	0	4
Parcels (say paper parcel)	each	0	2
Parchment cuttings	ton	1	0
Peas. *See* Corn.			
Pepper. *See* Groceries.			
Perry. *See* Cyder.			
Pianofortes	each	2	6
Pickles	hhd.	0	6
Do.	hamper	0	2
Do.	tierce	0	4
Pictures	case	0	6
Picture frames	case	0	3
Pimento. *See* Groceries.			
Pipes of clay	box	0	1
Pitch. *See* Tar.			
Plaster of Paris. *See* Alabaster.			
Plate	case	0	6
Do.	box	0	3
Plums or prunes. *See* Groceries.			
Potatoes	ton	0	3
Preserves	jar	0	0½
Printing type	box	0	1
Pumps, iron and lead	each	0	6
Rags. *See* Paper stuff.			
Railway sleepers	ton	0	4
Raisins. *See* Groceries.			
Rakes (garden)	bundle	0	2
Red lead. *See* Lead.			
Rice	tierce	0	2
Do.	bag	0	1
Rosin	barrel or cake	0	1
Rum. *See* Spirits.			
Rye	sack	0	0½
Sacking	bale	0	6
Do.	truss	0	4
Sacks empty. *See* Bags.			
Saddlery	box or cask	1	0
Sago	cask	0	3
Do.	box	0	2
Do.	bag	0	1
Sails	bale	0	6
single	each	0	2
Saltpetre	bag or cask	0	0½
Salt, rock	ton	0	3
white or bay	ton	0	3
Sand for moulding	ton	0	3
Screen sacks	each	0	2
Scythe stones	gross	0	2
Seeds, viz., flax or linseed	hogshead	0	2
Do.	bag or barrel of 5 bushels	0	1½
Do. garden or grass	bag or sack	0	1½
Shoes and boots	hogshead	0	8
Do.	case	0	6
Do.	box	0	3
Shot. *See* Lead.			
Shovels (wood)	dozen	0	1
Shumac	ton	0	8
Sickles and scythes	dozen	0	0½
Silk-worm gut	bundle	0	6
Skins, buffalo, cow, or ox	each	0	0½
Horse, calf, or deer	dozen	0	1
Seal, kid, or lamb	dozen	0	0½
Sheep or goat	dozen	0	1
Kips	bale	0	6
Not enumerated	dozen	0	1
Slates	ton	0	3
Snuff	hamper	0	6
Do.	keg	0	2
Do.	jar	0	1
Soap (hard or soft)	cwt.	0	1
Soda. *See* Ashes.			
Soude factice	tun	0	6
Spades or shovels	bundle	0	1
Speltre	cwt.	0	0½
Spirits, brandy, geneva, or rum	puncheon	0	9
Do. do. do.	hhd.	0	6
Do. do. do.	case 3 dozen	0	3
Do. do. do.	case 1 dozen	0	1
Spokes	thousand	2	0
Sponge	100 lbs.	0	6
Starch	cwt.	0	0½
Stationery. *See* Books.			
Staves (all kinds)	120	0	3
Steel	ton	0	8
Sticks	bundle	0	2
Stones, burr for millstones	per 100	0	4
Marble	per cubic foot	0	1
Millstones	each	0	9
Paving or flags	ton	0	3
Pumice stones	ton	0	8
Drip-stones	each	0	6
Stoves (large)	each	0	3
(small)	each	0	2
Straw plait	crate	0	4
Sugar, raw	hogshead	0	7
Do.	tierce	0	4
Do.	barrel	0	1½
Do.	bag	0	0½
Do.	case	0	3
Do. refined	hogshead	0	9
Do.	tierce	0	5
Sugar candy	cwt.	0	1½
Sweetmeats	case or cask	0	6
Do.	barrel	0	4
Do.	jar or pot	0	1
Tallow	ton	0	8
Tamarinds. *See* Groceries.			
Tar, turpentine, and pitch	barrel	0	1½
Tea	chest over 120 lbs gross	0	6
Do.	chest from 60 to 120 lbs. gross	0	3
Do.	box or chest under 60 lbs. gross	0	1½
Telescopes	each	0	2
Tiles	120	0	1
Tin, sheet	box	0	0½
block	cwt.	0	0½
Tobacco	hogshead	1	0
Do.	bale	0	4
Tortoise shell	case	0	6
Trees	bundle	0	4
Tree nails	120	0	3
Trucks	each	0	2
Turmerick	ton	0	6
Turnery	cask	0	6
Turpentine (common). *See* Tar.			
Spirits. *See* Oil.			
Turtles	each	0	3
Twigs	mat or bundle	0	2
Valonia	ton	0	6
Vermicelli	box or half-box	0	2
Vinegar	tun	0	9
Vitriol	carboy	0	1

		s.	d.
Wedges	120	0	3
Whalebone	case	0	4
Wheels (spinning)	each	0	1
Whiting	hogshead	0	3
Do.	tierce	0	2
Do.	bulk of ton	0	6
Wine	butt or pipe	1	0
Do.	hogshead	0	6
Do.	quarter cask	0	3
Do.	case	0	4
Do.	hamper	0	4
Wire	bundle	0	1
Wood, oak timber	load	0	4½
Fir pine and hardwood	load	0	4
Not enumerated	load	0	4½
Boards, deals or planks*	120	1	0
Deal ends or battens †	120	0	4
Handspikes	120	0	2
Lathwood and firewood	fathom	0	4
Logwood, fustic, and other dyewoods	ton	0	9
Mahogany	ton	1	0
Rosewood	ton	1	0
Satinwood	ton	1	0
Masts, yards, and bowsprits	load	0	4
Oars and oar rafters	120	0	4
Spars under 22 ft. long	120	0	4
22 ft. long and over	120	0	9
Wool, beaver	box or bag	0	6
Cotton. *See* Cotton.			
Fleece and other	bag	0	4
Woollen manufactures	bale or case	0	8
Do.	truss or box	0	4
Worsted stuffs	bale or case	0	8
Do.	truss or box	0	4
Yarn, bay or worsted	parcel	0	4
Yeast or barm	cask	0	4
Zinc	ton	0	8

Goods, wares, or merchandise not enumerated or otherwise charged above to be rated, viz. :

Bale, truss, case, chest, box, or package measuring 15 cubic ft or upwards		0	8
Do. under 15 cubic feet		0	4
Casks, butt, pipe, or puncheon	each	1	0
Hogshead	each	9	6
Tierce	each	0	4
Barrel	each	0	2
Firkin	each	0	1
Keg	each	0	0½
Crates	each	0	6
Bag, bundle, or hamper	each	0	1

All goods in export list, and not in this list, to be charged double export rates when imported.

The import rates on returned goods not to exceed export rates.

All goods imported from any part of Ireland beyond Dungarvan from the eastward, and beyond the River Kenmare on the West, except corn, butter, and potatoes, shall pay one-half the duties which are payable to this board on similar goods imported from England.

All corn and flour bags and other packages in which goods have been exported to be free from import duty if returned.

Twenty-five per cent. reduction will be allowed off all the foregoing rates.

* Or in the absence of present description 2*d.* per load.
† do. do. 1½*d.* per load.

EXPORT DUES.

		s.	d.
Ale, beer, porter, and vinegar, viz..			
Coasting, 2*d.*	pipe or puncheon	0	3½
Do. 1*d.*	hogshead	0	1
Do. ¾*d.*	tierce or barrel	0	1
Do. ½*d.*	firkin or ¼-barrel	0	0½
Do. ¼*d.*	case, hamper, or basket	0	0½
Asses. *See* Cattle.			
Bacon. *See* Provisions.			
Barley. *See* Corn.			
Beans	ton	0	3
Beef. *See* Provisions.			
Beer. *See* Ale.			
Biscuit	cwt.	0	0¼
Fancy	cask	0	2
Do.	box	0	1
Do.	barrel	0	1
Do.	bag	0	0½
Bones or hoofs	ton	0	4
Bran. *See* Corn.			
Bulls. *See* Cattle.			
Butter. *See* Provisions.			
Calves' velves	cask	0	1
Candles or soap	box	0	0¼
Do.	half box	0	0⅛
Cattle : Bulls, cows, or oxen	each	0	6
Horses, mares, or geldings	each	2	0
Mules or asses	each	1	0
Hogs or pigs	each	0	1½
Sheep and lamb	each	0	1
Calves	each	0	2
Checks. *See* Linens.			
Cheese	basket	0	0¼
Cider or perry	pipe	0	3
Do.	hogshead	0	1½
Do.	tierce	0	1
Do.	barrel	0	0½
Clay for potters' use	ton	0	2
Cod Fish. *See* Provisions.			
Cordial waters	case	0	3
Corn: Wheat	barrel of 20 stones	0	0½
Barley	barrel of 16 stones	0	0¼
Oats	barrel of 14 stones	0	0¼
Flour	puncheon or hogshead	0	1½
Do.	sack, bag, or barrel	0	0⅜
Bran	ton	0	3
Farina	sack, bag, or barrel	0	0¼
Oatmeal	ton	0	3
Do.	puncheon or hogshead	0	1
Do.	bag or barrel	0	0⅜
Malt	barrel of 12 stone	0	0½
Cottons. *See* Linens.			
Cows. *See* Cattle.			
Eggs	box or crate	0	3
Farina. *See* Corn.			
Feathers	stone of 16 lbs.	0	0¼
Flax	ton	0	8
Flour. *See* Corn.			
Glass ware	hogshead	0	2
Do.	tierce	0	1½
Do.	box or barrel	0	0½
Glue or glue pieces	hogshead	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Do.	bundle 5 cwt.	0	2
Grease. *See* Tallow.			
Gunpowder	barrel	0	0½
Do.	½-barrel	0	0¼
Do.	¼-barrel	0	0⅛
Guts, ox or hogs	hogshead	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Hair	crate	0	3
Do.	bag	0	1
Hams. *See* Provisions.			
Hay	ton	0	[illegible]
Herrings. *See* Provisions.			
Hides	each	0	0⅛
Hoofs. *See* Bones.			
Hogs. *See* Cattle.			
Honey	firkin	0	0½
Do.	keg	0	0¼
Horns	1,000	0	3
Tips	hogshead	0	3
Horses. *See* Cattle.			
Kelp	ton	0	3
Lard. *See* Tallow.			
Leather	crate	1	0
Do.	bale	0	1½
Ling. *See* Provisions.			
Linens, checks, cottons, or tickings	bale	0	4
Do.	case	0	2
Lime	hogshead	0	1½
Do.	barrel	0	0½
Do.	½-barrel	0	0¼
Do.	firkin or keg	0	0⅛
Magnesia	ton	0	8
Malt. *See* Corn.			
Meal. *See* Corn.			
Mineral waters	hogshead	0	2
Do.	tierce	0	4
Do.	barrel	0	1
Do.	box	0	0½
Do.	hamper	0	0¼
Moss, Carrigeen	bale	0	1
Do.	crate	0	3
Mules. *See* Cattle.			

APPENDIX A.

Cork Customs Port—*cont.*

Cork—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Oats or oatmeal. *See* Corn.			
Oxen. *See* Cattle.			
Ox and hogs' guts. *See* Guts.			
Paper	ton	0	8
Do.	bundle	0	0½
Pigs *See* Cattle.			
Pork. *See* Provisions.			
Porter. *See* Ale.			
Potatoes	ton	0	2
Do.	barrel or hamper	0	0¼
Provisions, Salt, viz.:			
Beef, pork, or tongues	tierce	0	0½
Do.	barrel	0	0½
Do.	½-barrel	0	0¼
Do.	firkin or keg	0	0⅛
Butter	firkin	0	0¼
Do.	keg	0	0⅛
Herrings	barrel	0	0½
Do.	½-barrel	0	0¼
Cod or other fish	cwt.	0	0¼
Salmon	case or box	0	3
Do.	kit	0	0½
Do.	tierce	0	2
Do.	barrel	0	1
Do.	½-barrel	0	0½
Do.	small keg	0	0¼
Bacon	bale	0	0⅝
Hams	hogshead	0	1½
Do.	tierce	0	1
Rags	ton	0	8
Salmon. *See* Provisions.			
Sheep. *See* Cattle.			
Skins, veal, calf, or sheep	doz.	0	0¼
Dry or salt	doz.	0	0¼
Soap	box of 60 lbs.	0	0¼
Spirits	puncheon	0	6
Do.	hogshead	0	3
Starch	ton	0	3
Tallow, lard, or grease	hogshead	0	3
Do.	tierce	0	1½
Tallow, lard, or grease	barrel	0	0½
Do.	firkin	0	0¼
Do.	keg	0	0⅛
Tanners' waste	crate	0	3
Do.	bag	0	1
Tickings. *See* Linens.			
Tongues. *See* Provisions.			
Vinegar. *See* Ale, &c.			
Wheat. *See* Corn.			
Wool	bag	0	3
Yarn	pack	0	3
Goods, wares, or merchandise not enumerated or otherwise charged above, to be rated, viz.:			
Bale, chest, case, box, truss, or package measuring 15 cubic feet and upwards		0	6
Do. under 15 cubic feet		0	3
Casks, viz.:			
Butt, pipe, or puncheon		0	3
Hogshead		0	1½
Tierce		0	1
Barrel		0	0½
Firkin		0	0¼
Keg		0	0⅛
Crate		0	4
Bag, bundle, or hamper		0	1

Goods, wares, and merchandise, exported to any part of Ireland, to pay one-half the foregoing rates, except when shipped to any southern port between Dungarvan and the River Kenmare (inclusive), which are to pay only one-fourth.

All goods in the import list and not in this list to be charged half import rates, when exported.

British and foreign goods, when exported, to pay half the rates or duties charged on importation.

Passengers' luggage, and empty returned packages, free.

Twenty-five per cent. reduction will be allowed off all the foregoing rates.

Gross amount levied in 1852: on imports, 4,214*l.* 14*s.* 11*d.*; on exports, 1,468*l.* 11*s.* Total, 5,683*l.* 5*s.* 11*d.*

3. Ballast Dues.

By the 24th section of the Act 1 Geo. 4. c. lii., the Commissioners are required to supply and remove ballast at rates not exceeding those set forth in the following schedule, viz.:—

	s.	d.
For each and every ton of ballast (not limestone) delivered to any vessel, a sum not exceeding	1	0
For each and every ton of marketable limestone ballast, a sum not exceeding	2	0
For each and every ton of ballast discharged or taken from any vessel, a sum not exceeding—		
If discharged by lighter	0	8
If discharged at wharf	0	4

The above rates to be British sterling.

The 27th section of the Act 1 Geo. 4. provides that no ballast shall be supplied by, or delivered to, others than the Harbour Commissioners.

The charges for the supply and removal of ballast, in 1852, were according to the following table:

	s.	d.	
Limestone supplied	1	5	per ton.
" "	1	4	"
Common ballast supplied	0	8	"
" " "	0	4	"
River clearance "	0	9	"
Do. "	0	8	"
Do. "	0	6	"
Ballast discharged	0	2	"

The following are the present rates for the supply of ballast:

Limestone supplied at Cork	1	6	"
" " Passage	1	7	"
Common ballast supplied at Cork	0	10	"
" " " Queenstown	0	8	"

Gross amount levied in 1852, 3,972*l.* 11*s.* 8*d.*

4. Entry and Cocket Tax.

1*s.* British currency upon every entry, cocket, or warrant, for any goods, wares, or merchandise entered inwards or outwards (port entries and coast entries and coal entries inwards only excepted) in the port of Cork, by the 3d section of the Act 54 Geo. 3. c. 196. and by the 7th section of the Act 1 Geo. 4. c. lii., one-half of the entry and cocket tax is to be paid to the Cork Harbour Commissioners towards the improvement of the quays and river of Cork.

The gross amount of this tax levied in 1852 was 408*l.* 15*s.*

Net amount paid to the Harbour Commissioners in 1852, 183*l.* 16*s.* 3*d.*

The proceeds of the dues levied by the Cork Harbour Commissioners are applicable to the payment of the purchase money of ground for, and the construction of, a ballast office, quays, wharfs, and other works authorized by the Act; to the maintenance of the same in repair, to the expenses of carrying the Act into execution, and to such improvements of the river and harbour of Cork as the Commissioners may appoint and determine, and to no other use or purpose whatsoever. (See 63d section of Act 1 Geo. 4. c. lii.)

Prior to the passing of this Act, the Municipal Corporation of Cork levied import duties on goods imported into the harbour of Cork; and likewise anchorage, plankage. and ballast dues on vessels entering within the same limits. By this Act the Cork Harbour Commissioners were authorized to purchase and abolish those dues, and for that purpose to pay, out of the harbour revenues, an annual sum to be mutually agreed upon between the Municipal Corporation and the Harbour Commissioners, but not exceeding 400*l.* per annum, which has been done. The yearly amount actually paid on this account is 400*l.* late Irish currency, which is equal to 369*l.* 4*s.* 8*d.* sterling.

The 66th section of the Act provides that the Commissioners' accounts shall be annually audited, and, together with the report thereon, laid before the Court of D'Oyer Hundred, and a general abstract of such accounts published in one of the local journals.

The limits of the jurisdiction of the Harbour Commissioners, as claimed by prescription, extend from Power Head on the east to Cork Head on the west, and embrace the district north of these points, which includes the harbour and river of Cork, with the estuaries and waters belonging thereto.

The sum received by the Commissioners for supplying ballast, in 1852, was 3,972*l.* 11*s.* 8*d.*; and the expenditure on that account amounted in the same year to 3,153*l.* 8*s.* 4*d.*, leaving a surplus, in favour of the Commissioners, of 819*l.* 3*s.* 4*d.*

The other revenues of the Commissioners, in 1852, amounted to 92*l.* 9*s.* The sum of 19,915*l.* 18*s.* 6*d.* is charged on the harbour revenues.

Description of Dues and Charges levied by the Municipal Corporation of Cork.

Municipal Corporation.

1. Mayor's Dues.

On every ship or vessel, the major part laden with coal:—Not exceeding 30 tons, 3*s.* 9*d.*; exceeding 30 and not exceeding 50 tons, 5*s.*; exceeding 50 tons, 7*s.* 6*d.*

Every ship or vessel half laden with coal, one half of the above dues, and so in proportion for a less quantity.

Except in cases where the coal is the property of a freeman previously to entering the harbour.

These dues have been commuted for the annual sum of 105*l.* The amount received in 1852 was 131*l.* 5*s.*, being five quarterly payments.

They are ancient dues, the property of the Municipal Corporation of Cork. The proceeds form part of the borough fund. The other corporate revenues, exclusive of the contribution from the harbour funds, amounted in 1852 to 8,402*l.* 0*s.* 6*d.* There was no borough rate.

A debt of 10,059*l.* 16*s.* 11*d.* was charged on the borough fund in December 1852.

Description of Dues and Charges levied for the Commercial Buildings Company of Cork.

Commercial Buildings Company of Cork.

1 Entry and Cocket Tax.

1*s.* British currency upon every entry, cocket, or warrant for any goods, wares, or merchandise entered inwards or outwards (port entries, and coast entries, and coal entries inwards only excepted) in the port of Cork; one moiety of which, less the cost of collection, is, under the provisions of the 3d section of the Act 54 Geo. 3. cap. 196., paid to to the Commercial Buildings Company of Cork, to be applied towards building, furnishing, and keeping in repair, the Commercial Buildings of the Company, and other buildings thereto attached.

Net amount of the moiety paid to the Company in 1852, 183*l.* 16*s.* 3*d.*

The other revenues of the Company amounted, in 1852, to 937*l.* 1*s.* 6*d.*

Description of Dues and Charges levied by the Governors of Cork Foundling Hospital.

Governors of Cork Foundling Hospital.

1. Coal Duty.

5*d.* per ton on coal imported, landed, or discharged within the City of Cork.

Gross amount levied in 1852, 2,704*l.*

A duty of 1*s.*, late Irish currency, was imposed by the 5th section of the Act 9 Geo. 2. cap. 25. for a period of 31 years from the 1st of May 1736, and was made applicable in the first place to rebuilding Finbarry Church, and afterwards to the erection of a workhouse in the city of Cork, and to the support and maintenance of vagrants who may be incarcerated therein, and of foundling children. (See ss. 5. 15. and 17 of Act.)

This impost was, by the 58th section of the Irish Act, 3 Geo. 3. c. 17. continued for a term of 31 years, and by the 2d section of the Irish Act 34 Geo. 3. cap. 23., it was made perpetual.

This duty has been at various times reduced, and in 1846 it was lowered to 5*d.* a ton, which is the existing rate of charge. The Poor Law Commissioners having closed the hospital, only so much is levied as is necessary to provide for the existing objects of the charity; as soon as these have been provided for, this tax will terminate.

Appendix A.

Cork Customs Port—*cont.*

Kinsale.

Town Commissioners.

KINSALE.

DESCRIPTION OF DUES LEVIED BY THE TOWN COMMISSIONERS OF KINSALE, AND THE REPRESENTATIVES OF JOSEPH BROWN, ESQ., DECEASED.

1. WATER BAILIFF'S FEES.

	s.	*d.*
For keelage of every ship and bark, each	0	8
Out of every shipload of coals, salt, and meal, malt, or grain, one barrel, if the vessel bore 20 tons, and so on in proportion.		
On every ship anchoring in the harbour	1	0
On every coasting boat	0	8
On each top that each boat or ship carries	0	4
Out of every boatload caught or taken out of the jurisdiction and sold in the town, two hundred oysters, and five hundred herrings.		
Apples, pears, nuts, lemons, and oranges: if the vessel contains 20 tons, five hundred, and so on in proportion.		
Ballast, per ton	0	8

Gross amount levied in 1852, 21*l.* 9*s.* 9*d.*; net amount, 14*l.* 2*s.*

These are ancient fees, one moiety of which belonged to the ancient Municipal Corporation of Kinsale, and now belongs to the Town Commissioners as representing it. The other moiety belongs to the representatives of Joseph Brown, Esq., under a patent.

2. HARBOUR DUES.

Out of every ship or bark load of coals, salt, meat, malt, or grain, one barrel, if the vessel hold 20 tons or upwards, and so on in proportion

Out of every boat load taken out of the jurisdiction and sold in the town, two hundred oysters and five hundred herrings

Apples, pears, nuts, lemons, and oranges; if the vessel contained 20 tons, four hundred, and so on in proportion for a less quantity.

Gross amount in 1852, 12*l.* 4*s.* 8*d.*; net amount, 7*l.* 2*s.* 4*d.*

These are ancient dues, formerly belonging to the sovereign of the late Municipal Corporation of Kinsale, and now belonging to the Town Commissioners as representing the corporation.

The other revenues of the borough fund of Kinsale amounted, in 1852, to 240*l.* 9*s.* 4*d.*

There is no debt charged on the borough fund.

Vessels belonging to the harbour are exempt from charge for anchorage and ballast fees.

Youghal.

Town Commissioners.

YOUGHAL.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE TOWN COMMISSIONERS OF YOUGHAL.

ANCHORAGE, KEELAGE, AND BALLAST DUES.

	s.	*d.*
For each British or Irish vessel decked	1	0
For each topmast, British or Irish vessels	0	4
For each foreign vessel decked	2	0
For each topmast on every foreign vessel	0	8
For each boat coastwise	0	4
For each ton of ballast in or out of British or Irish vessels	0	2
For each ton of ballast in or out of foreign vessels	0	4

Freemen of the town exempt.

Net amount in 1852, 31*l.* 18*s.* 11*d.*

These are ancient dues, formerly belonging to the Municipal Corporation of Youghal, and now to the Town Commissioners, as representing it.

The proceeds form part of the borough fund of Youghal.

The other revenues of the Commissioners, in 1852, amounted to 681*l.* 15*s.* 3*d.* The balance in their hands, on the 15th Sept. 1852, was 237*l.* 18*s.* 2*d.*

A debt of 500*l.* is charged on the borough fund.

Clonakilty.

Board of Public Works.

CLONAKILTY.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE BOARD OF PUBLIC WORKS.

PIER DUES.

	s.	*d.*
For every ton of coals, culm, or coke, landed from any vessel moored near to or lying alongside of the pier	0	0¾
For every ton of rock or refined salt so landed	0	1
For every ton of meal, flour, bran, wheat, barley, or oats shipped on board of any vessel moored near to or lying alongside of the pier	0	1½
For every ton of foreign grain, flour, or seeds of any kind landed from any vessel moored near to or lying alongside of the pier	0	1½
For every ton of flour, grain, or seeds of Irish produce so landed	0	1¼
For every ton of timber shipped on or landed from any vessel moored or lying alongside of said pier	0	1½
For every dozen of deals so shipped or landed	0	1
For every vessel, except fishing boats, laid up within the basin or moored along the head, or either side of said pier per ton register measurement, such vessel having availed of the pier without either loading or discharging any cargo liable to toll	0	1
For every week that any vessel circumstanced as above shall be kept within the basin or along the head or either side of said pier, per ton register measurement	0	1
For every ton of goods not included in the above, shipped or landed at the pier	0	1

Gross amount levied in 1852, £13 1*s.* 6*d.*

These dues are levied by the Commissioners of Public Works under the provisions of the Act 6 & 7 Will. 4. c. 108., and are applicable to the repair and maintenance of the pier and berths, to the payment of the contingent expenses in relation thereto, of the interest, so far as the pier funds will admit, of the capital whether private or public expended in the execution of the works, the surplus to be invested in public or Government securities, to form a fund for the future improvement of the works. (*See* Act 6 & 7 Will. 4. c. 108. s. 12.)

By the 10th section of the Act the Commissioners are authorized to levy such tolls as the Lords of the Treasury shall from time to time approve of; but the amount of such tolls is not to exceed the probable average annual expense of the maintenance and management of the pier, and the amount of interest on the capital expended on its construction; the tolls, however, may, with the sanction of the Treasury, be raised with a view to the creation of a fund for the improvement of the pier and harbour.

SLATTY, DOUGLAS, AND CARRIGALINE.

'Slatty, Douglas, and Carrigaline.

It is understood that dues are levied by J. H. S. Barry, Esq. at Slatty, by Sir G. Goold, Bart. at Douglas, and by Lord Shannon at Carrigaline; they are probably of little value, but in the absence of the particulars, which have not been furnished, this cannot be stated with certainty.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of CORK, in 1852.

Places within the Customs Port of Cork.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Cork - -	Harbour Commissioners -	13,694 16 6		
	Municipal Corporation - -	131 5 0		
	Entry and Cocket Tax payable to the Harbour Commissioners and the Commercial Buildings Company of Cork - -	408 15 0		
	Governors of the Cork Foundling Hospital - -	2,704 0 0		
	Warden and Assistants of Dover Harbour (England) - -	30 18 1		
	Ramsgate Harbour Trustees (England) - - - -	*37 4 3¾	17,006 18 10¾	
Kinsale - -	Town Commissioners, and the Representatives of Joseph Brown, Esq., deceased - -	33 14 5	33 14 5	
Youghal - -	Town Commissioners - -	Net 31 18 11	31 18 11	
Clonakilty -	Board of Public Works -	13 1 6	13 1 6	17,085 13 8¾
Slatty - -	J. H. S. Barry, Esq. - -	No return.	—	
Douglas - -	Sir G. Goold, Bart. - -	No return.	—	
Carrigaline -	Lord Shannon - - -	No return.	—	

* For the year ending 31st December 1851.

Appendix A.

Skibbereen Customs Port.

CUSTOMS PORT OF SKIBBEREEN.

The Customs Port of Skibbereen extends from the town of Kenmare down the south bank of the River Kenmare to the middle of the river, the limit of the Customs Port of Tralee, to Cods Head, and thence to Gally Head, the western limit of the Customs Port of Cork.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Grand Jury of Cork, at Glandore; the Warden and Assistants of Dover Harbour, (see Dover, England); the Ramsgate Harbour Trustees, (see Ramsgate, England).

Baltimore.

BALTIMORE.

Dues were levied at Baltimore by the waterbailiff appointed by the late Lady Carbery, under patent from the Crown of 5th James I.; but since her ladyship's decease, which occurred in 1852, no waterbailiff has been appointed, and the dues have ceased to be levied.

Glandore.

Grand Jury of the County of Cork.

GLANDORE.

Description of Dues and Charges levied by the Grand Jury of the County of Cork, at Glandore.

	s.	d.
For every lighter or load of sand landed on the pier or quay	0	2
For every 24 hours that the same or any part thereof shall be allowed to remain after the first three days	0	1
For every boat load of sea-weed landed	0	2
For every 24 hours that the same shall be allowed to remain after the first day	0	1
For every ton of timber landed at, or shipped from the pier or quay	0	2
For every 24 hours the same shall be allowed to remain after the first week	0	2
For every ton of coals, culm, or other minerals landed or shipped	0	2
For every barrel of wheat of 20 stones, landed or shipped	0	0½
For every barrel of oats of 33 stones, landed or shipped	0	0½
For every barrel of barley of 36 stones, landed and shipped	0	0¼
For every ton of 20 cwt. of potatoes	0	2
For every 1,000 of slates landed or shipped at the pier or quay	0	1
For every ton of goods not included in the above	0	2
For every boat usually berthed or landed upon the quay, or moored at moorings in deep water, an annual charge of	1	6

Gross amount levied in 1852, 8*l.* 10*s.* 9*d.*

The pier at Glandore has, under the powers of the 7th section of the Act 16 & 17 Vict. c. 136., been transferred by the Board of Public Works to the Grand Jury of the County of Cork. The same section enacts that the several tolls and rates for the use of the harbour or quay shall be fixed from time to time by the Commissioners of Public Works, with the approbation of the Treasury, but that the proceeds of such tolls and rates shall be applied under the direction of the Grand Jury.

The 11th section of the Act provides, that on notification by the Lord Lieutenant that the harbour or pier is not properly maintained or has been suddenly damaged, the Lords of the Treasury may cause the necessary repairs to be effected, under the direction of the Board of Works, by advances out of the Consolidated Fund, to be repaid by the county.

The capital expended on the harbour works amounts to 1,470*l.* Of this sum 1,102*l.* 10*s.* was advanced by Government under the powers of the Act 6 & 7 Will. 4. c. 10., and 8 & 9 Vict. c. 3. The remainder, 367*l.* 10*s.*, was derived from private sources. The grant under the Act 9 Vict. c. 3. amounting to 165*l.*, is payable by the county.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Skibbereen, in 1852.

Places within the Customs Port of Skibbereen.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Skibbereen	Warden and Assistants of Dover Harbour	Nil.		
	Ramsgate Harbour Trustees	Nil.		
Glandore	Grand Jury of the County of Cork	8 10 9		
			8 10 9	8 10 9

CUSTOMS PORT OF TRALEE.

Appendix A.

Tralee Customs Port.

The Customs Port of Tralee extends from the town of Kenmare down the north bank of the River Kenmare, to the middle of the river, being the limit of the Customs Port of Skibbereen, to Lamb Head, thence to Kerry Head, and thence along the southern bank of the River Shannon to Tarbert, to the middle of the River Shannon.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Harbour Commissioners of Tralee; the River Shannon Commissioners, at Ballylongford; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

TRALEE.

Tralee.

Harbour Commissioners.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE HARBOUR COMMISSIONERS OF TRALEE.

1. DUES ON VESSELS.

Dues are levied on all ships, boats, and barges coming into or going out of the harbour of Tralee, according to the following schedule:

On every vessel from foreign parts, or from any port in the United Kingdom, on a voyage to foreign parts, which may anchor within the limits of the harbour, a duty per mast of	2	6
And if the said vessel shall enter the canal or floating dock or basin, an additional duty per ton burden per register or admeasurement of	0	4
On every vessel exceeding thirty tons burden from any port in the United Kingdom, or the islands of Jersey, Guernsey, Alderney, Sark, or Man, the duty per mast of	2	0
And if the said vessel shall enter the canal or floating dock or basin, an additional duty per ton burden as aforesaid of	0	4
On every vessel exceeding twenty tons burden and not exceeding thirty tons burden, and not being a lighter belonging to the Port of Tralee, which may anchor within the limits of the harbour	2	6
And if the said vessel, not being a lighter as aforesaid, shall enter the canal or floating dock, an additional duty of	1	0
On every boat, barge, or vessel of any other description exceeding ten tons burden and not exceeding twenty tons burden that shall enter the canal or floating dock or basin	1	0
On every boat, barge, or vessel of any other description not exceeding ten tons that shall enter the canal or floating dock or basin	1	0
And for every month after the first that any boat, barge, or vessel of any other description may remain in the canal or floating dock or basin, an additional duty per ton of	0	0½
And for every ton of timber stored in the said basin per month	0	6

Gross amount levied in 1852, 285*l.* 4*s.* 1*d.*

2. DUTIES IMPORTS AND EXPORTS.

On goods imported into or exported from the Harbour of Tralee, according to the following schedule:

		s.	*d.*
Ashes and barilla	mats	0	8
Do.	cask	0	6
Do. loose	ton	2	0
Asses	each	0	6
Bacon and hams	cwt.	0	1
Bark, oak	ton	2	0
Beef	barrel	0	2
Do.	tierce	0	3
Beer and ale	barrel	0	2
Bones	ton	0	6
Bottles, empty	gross	0	1½
Bran	cwt.	0	0½
Bricks	1,000	0	6
Brimstone	ton	1	0
Burr or mill stones	cwt.	0	1
Butter	firkin	0	1
Calves	each	0	1
Candles	cwt.	0	1
Cheese	cwt.	0	1
Cider and perry	tun	0	6
Coals	ton	0	3
Coffee	tierce	0	6
Do.	barrel or bag	0	3
Copper and brass	ton	2	0
Cordage	ton	0	6
Cork		1	0
Cement, Roman	barrel	0	1
Corn, viz.:—			
Barley	barrel	0	1
Oats	barrel	0	1
Wheat	barrel	0	1½
Other grain	barrel	0	1
Cloth of all kinds, bale cottons	bale	0	3
Cotton wool or yarn	cwt.	0	1½
Cows, bulls, and bullocks	each	0	6
Drugs of all kinds	package	0	1½
Earthenware	crate	0	3
Feathers	bag	0	3
Flax, shipped	ton	0	6
landed	ton	1	0
Flax seed or linseed	hhd.	0	3
Flour or oatmeal	sack	0	1
Glass	crib	0	3
Glue	cwt.	0	1
Groceries of all kinds	package	0	1½
Hay	load	0	6
Hair and brushes	cwt.	0	2
Hardware	cask	0	6
Hats	box	0	6
Hemp, landed	ton	1	0
shipped	ton	0	6
Herrings	barrel	0	1
Hides	bale	0	2
Hops	bag	0	2
Horns	ton	0	6
Horses and mules	each	1	0
Iron	ton	0	6
Kelp	ton	0	6
Lard	barrel	0	2
Lead or lead ore	ton	1	0
Leather	bale	0	2
Lime or limestone	ton	0	3
Lathwood	fathom	0	6
Linens and linen yarn	cwt.	0	2
Manure	ton	0	1
Marble	ton	1	0
Oakum	ton	0	6
Oil	tun	1	0
Paper or books	package	0	4
Pitch	barrel	0	1
Pork	barrel	0	1
Potatoes	barrel of 80 stone	0	3

Appendix A.

Tralee Customs Port—*cont.*

Tralee—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Rags	ton	0	6
Salt	ton	0	3
Seeds	cwt.	0	1
Sheep	each	0	1
Slates	1,000	0	6
Soap	cwt.	0	1
Spirits of all sorts	puncheon	0	6
Do.	hhd.	0	3
Do.	cask	0	2
Starch	cwt.	0	1
Stones	ton	0	1
Flags	ton	0	3
Sugar	hhd.	0	6
Do.	tierce	0	4
Do.	barrel or bag	0	2
Staves (pipe)	1,000	1	0
(barrel)	1,000	0	3
Swine	each	0	1
Tallow	barrel	0	2
Tin	box	0	2
Tanners' waste	ton	0	6
Tar	barrel	0	1
Tea	chest	1	0
Tiles	1,000	0	6
Tobacco	hhd.	1	0
Tow	ton	0	6
Vinegar	cask	0	1
Wine	pipe	1	6
Do.	hhd.	1	0
Do.	¼-cask	0	3
Whiting	ton	0	4
Wood	ton	0	6
Wood hoops	1,000	0	3
Wool	bale	0	6
Woollens	bale	1	0
Yarn linen	cwt.	0	2
And all other goods not enumerated	per ton	1	0
Do.	barrel	0	2
Do.	piece	0	1
Do.	hhd.	0	6
Do.	tierce	0	3
Do.	crates	0	3
Do.	hampers and bags	1	0
Deals	100	1	0
Goods, wares, merchandises, or commodities, not specified or enumerated in the foregoing table in every 2*s.* of the amount of the freight of such goods, wares, merchandises, or commodities loaded or unloaded, exported or imported		0	3

Gross amount levied in 1852, 1,389*l.* 12*s.* 6*d.*

3. Ballast Dues.

The Commissioners for the harbour are bound by the Act 9 Geo. 4. c. cxviii. sect. 68, to supply and discharge ballast at rates not exceeding 1*s.* per ton for ballast either supplied or discharged; and they have, by sect. 69, the exclusive privilege of supplying and discharging ballast.

The rates at present actually charged are as follows:—

	s.	d.
For every ton of ballast furnished and put into any ship or vessel in the harbour of Tralee or canal or basin	1	0
For every ton of ballast landed or discharged	0	6

Gross amount levied in 1852, 89*l.* 3*s.*

The cost to the Commissioners of the supply and removal of ballast was in the same year, 71*l.* 11*s.* 7*d.*, leaving a surplus revenue of 17*l.* 11*s.* 5*d.*

The Harbour Commissioners of Tralee were incorporated by the Act 9 Geo. 4. c. cxviii. for the purpose of improving the harbour.

The works have been mortgaged to the Commissioners of Public Works in Ireland, who have taken possession of the works, and exercise the powers of the Harbour Commissioners.

The amount due to the Commissioners of Public Works in Ireland is 12,950*l.* Subject to the provisions in the Act 1 & 2 Will. 4. c. 33. for securing the repayment of this sum, the dues levied are applicable solely to harbour purposes.

The other revenues of the Commissioners in 1852 arose from fees on pilots' licences, and amounted to 2*l.* 5*s.*

Ballylongford.

Shannon Commissioners.

BALLYLONGFORD (SALEEN PIER).

For Description of Dues and Charges levied by the Shannon Commissioners at Ballylongford, see Limerick Customs Port.

Gross amount levied at Ballylongford in 1852, 33*l.* 6*s.* 5*d.*

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Tralee, in 1852.

Places within the Customs Port of Tralee.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Tralee	Harbour Commissioners	1,763 19 7		
	Warden and Assistants of Dover Harbour (England)	Nil.		
	Ramsgate Harbour Trustees (England)	Nil.		
			1,763 19 7	
Ballylongford (Saleen Pier)	Shannon Commissioners	33 6 5	33 6 5	
				1,797 6 0

CUSTOMS PORT OF LIMERICK.

Limerick Customs Port.

The limits of the Customs Port of Limerick have never legally been set out; but the practical limits are considered to extend from Hag's Head, in the county of Clare, the southern limit of the Customs Port of Galway, to Kerry Head, in the county of Kerry.

[Memo. The shore from Kerry Head to Tarbert is within the Customs Port of Tralee. See limits of Tralee Customs Port.]

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Limerick Harbour Commissioners, at Limerick; the River Shannon Commissioners, at Clare, Kilrush, Kilteery, Querrin, and Kildysart; the Warden and Assistants of Dover Harbour, (see Dover, England); the Ramsgate Harbour Trustees, (see Ramsgate, England.)

LIMERICK.

Limerick.

Harbour Commissioners.

Description of Dues and Charges levied by the Limerick Harbour Commissioners.

1. Quayage and Dockage.

The 17th section of the Act 10 & 11 Vict. c. cxcviii. provides that there shall be paid for the use of the Limerick Harbour Commissioners, such rates and duties for quayage and dockage as the Commissioners of Public Works may from time to time appoint, not exceeding those set forth in the accompanying schedule.

For and upon every ton of the admeasurement of every vessel arriving from any port in Great Britain or Ireland, reporting at the Custom House of Limerick, on discharging or loading within the port and harbour of Limerick, or at the quays or any of them, for every voyage, a sum not exceeding sevenpence.

For and upon every ton of the admeasurement of every vessel arriving from any Port not in Great Britain or Ireland, reporting at the Custom House of Limerick, or discharging or loading within the port or harbour of Limerick, or at the quays or any of them, a sum not exceeding eightpence.

For and upon every ton of the admeasurement of every vessel lying at the quays or any of them more than one month, for every fourteen days beyond the first month a sum not exceeding one penny.

For and upon every sand cot discharging or loading at the quays, or any of them, a sum not exceeding sixpence.

For and upon every boat, decked or open, not exceeding thirty-five tons measurement, trading within the river Shannon, and discharging at the quays or any of them, or into any vessel lying thereat, a sum not exceeding one shilling and sixpence.

For and upon any boat, decked or open, not exceeding thirty-five tons measurement, trading within the river Shannon, and loading at the quays or any of them, or from any vessel lying thereat, a sum not exceeding one shilling.

For and upon every boat, decked or open, exceeding thirty-five tons measurement, trading within the river Shannon, and discharging at the quays or any of them, or into any vessel lying thereat, a sum not exceeding two shillings and sixpence.

For and upon every boat, decked or open, exceeding thirty-five tons measurement, trading within the river Shannon, and loading at the quays or any of them, or from any vessel lying thereat, a sum not exceeding two shillings.

For and upon every steam boat plying within the river Shannon, except steam boats engaged only in towing vessels, for each and every voyage a sum not exceeding eight shillings.

For and upon every steamboat plying within the river Shannon, and towing vessels, for each vessel so towed a sum not exceeding six shillings.

For and upon every ton of the admeasurement of every vessel arriving from any port in Great Britain or Ireland, and entering the dock, (in addition to the rates above-mentioned) a sum not exceeding fivepence.

For and upon every ton of the admeasurement of every vessel arriving from any port not in Great Britain or Ireland, and entering the dock (in addition to the rates above mentioned) a sum not exceeding sevenpence.

For and upon every ton of the admeasurement of every vessel lying in the dock more than one month, for every fourteen days exceeding the first month, a sum not exceeding twopence.

For and upon every sand cot discharging or loading in the Dock, a sum not exceeding eightpence.

For and upon every boat, decked or open, not exceeding forty tons measurement, trading within the river Shannon, and discharging in the dock, a sum not exceeding two shillings.

For and upon every boat, decked or open, not exceeding forty tons measurement, trading within the river Shannon, and loading in the dock, a sum not exceeding one shilling and sixpence.

For and upon every boat, decked or open, exceeding forty tons measurement, trading within the river Shannon, discharging in the dock, a sum not exceeding four shillings.

For and upon every boat exceeding forty tons measurement, trading within the river Shannon, loading in the dock, a sum not exceeding two shillings and sixpence.

For and upon every pleasure or other boat of the measurement of five tons or upwards, lying in the dock after one month, for every fourteen days after the first month, a sum not exceeding sixpence.

For and upon every boat exceeding forty tons measurement, passing through the dock, and not loading or discharging therein, a sum not exceeding two shillings.

For and upon every boat not exceeding forty tons measurement, passing through the dock, and not loading or discharging therein, a sum not exceeding one shilling.

For and upon every steamboat trading within the river Shannon, entering the dock, a sum not exceeding two shillings.

(See schedule B. of Act.)

The maximum rates are levied; but dockage has not yet been charged, the docks not yet being completed for the reception of vessels.

Gross amount levied in 1852, 3690*l.* 15*s.* 5*d.*

2. Import and Export Duties.

By the 13th section of the same Act it is provided that there shall be paid for the use of the Limerick Harbour Commissioners such rates and duties as the Commissioners of Public Works shall appoint, on the importation or exportation into or from the Port of

APPENDIX A.

Limerick Customs Port—*cont.*

Limerick—*cont.*

Harbour Commissioners—*cont.*

Limerick, of any goods, so as such rates shall not exceed those set forth in the following schedule:

	Per	Import. s.	Import. d.	Export. s.	Export. d.
Acids, not elsewhere enumerated	cask	0	2	0	2
Do.	carboy	0	1	0	1
Agricultural implements, viz:					
Carts	each	0	6	0	6
Ploughs	each	0	6	0	6
Harrows and Drills	each	0	6	0	6
Winnowing machines	each	0	6	0	6
Chaff-cutting machines	each	0	6	0	6
Threshing machines	each	1	6	1	6
Hand mills	each	0	6	0	6
Alabaster, gypsum, or plaster of Paris	ton	0	4	0	4
Alcohol	package	0	2	0	2
Ale, beer, or porter	100 gallons	0	6	0	3
Almonds	cwt.	0	6	0	6
Aloes	cwt.	0	6	0	6
Alum	ton	0	6	0	6
Ambergris	cwt.	1	0	1	0
Anchovies	package	0	1½	0	1½
Annatto, for colouring	cwt.	0	1	1	1
Antimony	cwt.	0	1	0	1
Apparel	bale	2	0	2	0
Do.	box or trunk	1	0	0	0
Apples	bushel	0	0½	0	0½
Aquafortis	cask	0	2	0	2
Do.	carboy	0	1	0	1
Argol	cwt.	0	2	0	2
Arms:					
Cannons or Guns	each	1	0	1	0
Pistols	pair	1	0	1	0
Arrowroot	cwt.	0	3	0	3
Asphaltum	cwt.	0	2	0	2
Ashes, barilla, peal, pot, soda, or kelp,	cwt.	0	1	0	1
Bags	dozen	0	0½	0	0½
Bagging	piece or bolt	0	0½	0	0½
Bass mats	120	0	3	0	3
Bark for tanning	ton	0	6	0	6
Drug	cwt.	0	3	0	3
Bast Rope	ton	1	0	1	0
Beeswax	cwt.	0	1	0	1
Bell Metal	cwt.	0	3	0	3
Bellows (smith's)	each	0	6	0	6
hand	each	0	0½	0	0½
Birds, stuffed	package	1	0	1	0
Blacking	hhd.	0	6	0	6
Smaller	package	0	3	0	3
Blocks, ships and other	100	0	3	0	3
Blubber	ton	0	6	0	6
Blue, slate or button	cwt.	0	6	0	6
Bobbins	gross	0	0½	0	0½
Boats	each	1	0	1	0
Bones or bone dust	ton	0	3	0	3
Bonnets	package	2	0	1	0
Books or paper	package	0	6	0	6
Boots, shoes, or calashes	12 pairs	0	1	0	0½
Borax	cwt.	0	2	0	2
Bottles	gross	0	1½	0	1½
Brass	cwt.	0	3	0	3
Bread or biscuit	cwt.	0	1	0	0½
Bricks	1,000	0	4	0	1
Brick tiles	1,000	1	6	0	6
Bricks, bearers and blocks	100	0	3	0	3
Brimstone	ton	0	4	0	4
Bristles	cwt.	1	0	0	3
Broom and brush handles	bundle	0	0½	0	0½
Heads	cask or package	0	2	0	2
Brooms	dozen	0	0½	0	0½
Brush-heads or stocks,	cask or package	0	2	0	2
Brushes	cask or box	0	6	0	6
Bullion, gold	package	1	0	1	0
Silver	package	0	6	0	6
Burr Stones	100	1	0	1	0
Buckets	dozen	0	1	0	1
Cakes of linseed or rape	ton	0	3	0	3
Calavances	quarter	0	2	0	2
Calves Velves	cask	0	6	0	6
Candles	cwt.	0	2	0	2
Candle wick	cwt.	0	1	0	1
Cane reeds	1,000	0	1	0	1
Caoutchouc (Indian rubber)	cwt.	0	2	0	2
Carpets	bale	2	6	2	6
Carriages (four wheels)	each	10	0	10	0
Two wheels	each	5	0	5	0
Carts, hand	each	1	0	1	0

	Per	Import. s.	Import. d.	Export. s.	Export. d.
Cattle, viz.:					
Asses and mules	each	1	0	1	0
Bulls, cows, and oxen	each	0	6	0	6
Calves	each	0	3	0	3
Horses and ponies	each	2	0	2	0
Lambs, sheep, and goats	each	0	3	0	3
Pigs	each	0	1	0	1
Cement, Roman	ton	0	4	0	4
Chalk, French	package	0	4	0	4
Charcoal or coal dust	ton	0	3	0	3
Cheese	cwt.	0	3	0	3
Chicory root	cwt.	0	2	0	2
China or earthenware	crate or cask	0	6	0	6
Do.	load	1	0	1	0
Chocolate or cocoa paste	package	0	6	0	6
Chromate of iron or lead	ton	2	0	2	0
Cider or perry	pipe	0	6	0	6
Do.	hhd.	0	3	9	3
Clay, pipe or other	ton	0	1	0	1
Clocks	each	0	3	0	3
Coals or coke	ton	0	3	0	3
Cocoa	cwt.	0	2	0	2
Cochineal	cwt.	1	0	1	0
Codillo	ton	0	6	0	6
Coffee	cwt.	0	3	0	3
Cocoa nuts	100	0	3	0	3
Confectionary	case or cask	1	0	1	0
Copper, or white or yellow metal	cwt.	0	6	0	6
Copper ore	ton	0	3	0	3
Copperas	ton	1	0	1	0
Cordage	cwt.	0	3	0	1½
Corkwood, whether cut or otherwise,	cwt.	0	3	0	3
Cordials	cask or case	0	3	0	3
Corn, viz:					
Barley, bear, or big	quarter	0	1	—	
	100 brls.	-	-	1	0
Barley meal	ton	0	6	0	4
Beans	quarter	0	1	—	
	100 brls.	-	-	2	0
Indian or maize	quarter	0	1	0	1
Indian meal	ton	0	6	0	4
Malt	quarter	0	2	—	
	100 brls.	-	-	1	0
Millet	quarter	0	1	—	
	100 brls.	-	-	1	0
Oats	quarter	0	0½	—	
	100 brls.	-	-	1	0
Oatmeal	ton	0	6	0	4
Peas	quarter	0	1	—	
	100 brls.	-	-	2	0
Rye	quarter	0	1	—	
	100 brls.	-	-	1	0
Wheat	quarter	0	2	—	
	100 brls.	-	-	2	0
Flour	cwt.	0	0½	—	
	ton	-	-	0	6
Rape seed	quarter	0	1	—	
	100 brls.	-	-	2	0
Buckwheat	quarter	0	1	—	
	100 brls.	-	-	1	0
Bran	ton	0	2	0	2
Cotton Wool	cwt.	0	2	0	2
Cotton wool, manufactures of	package	1	0	1	0
Cream of Tartar	cwt.	0	2	0	2
Curiosities	package	0	6	0	6
Divi divi	ton	1	0	1	0
Down	package	0	6	0	6
Drugs not elsewhere enumerated	do.	0	6	0	6
Dye-stuffs not elsewhere enumerated,	package	0	6	0	6
Earthenware. *See* Chinaware					
Eau de Cologne	case	0	1	0	1
Ebony	cwt.	0	1	0	1
Eels	120	0	1	0	1
Eggs	box, crate, or case	0	3	0	3
Embroidery or needlework	package	1	0	1	0
Engines, locomotive	each	20	0	20	0
Engines, steam, other than locomotive,	each	20	0	20	0
Feathers or quills	package	1	0	1	0
Felt	package	0	6	0	6
Filtering stones	each	0	2	0	2
Fish, cured	ton	0	6	0	6

—	Per	Imports. s.	Imports. d.	Exports. s.	Exports. d.
Fishing nets	cwt.	0	3	0	3
Flannel	bale	1	0	0	6
Flasks	gross	0	1	0	1
Flax-seed	bushel	0	0¼	0	0¼
Flax or tow, or codilla of hemp or flax,	cwt.	0	1½	0	1
Flocks	cwt.	0	0½	0	0½
Flower roots	package	1	0	0	6
Flowers, artificial	package	0	6	0	6
Fossils	package	0	6	0	6
Frames for pictures, prints, &c.,	package	1	0	1	0
Furniture	package	0	2	0	2
Fruit, dried, of all kinds	cwt.	0	2	0	2
undried	package	0	1	0	1
Furs	case or package	2	6	2	6
Fustic	ton	0	6	0	6
Galls	cwt.	0	2	0	2
Gamboge	cwt.	0	2	0	2
Gelatine	package	0	3	0	3
Ginger, preserved	package	0	3	0	3
Ginseng	ton	1	0	1	0
Glass, crown or window	crate or crib	0	2	0	2
German sheet	package	0	3	0	3
Manufactures of ware	package	1	0	1	0
Watch glass	package	0	6	0	6
Plate	package	3	0	3	0
Glue	cwt.	0	1	0	1
Gold leaves	package	0	6	0	6
Grease	cwt.	0	1	0	1
Groceries, not elsewhere enumerated,	cwt.	0	3	0	3
Grinding stones	each	0	0½	0	0½
Greaves	cwt.	0	0½	0	0½
Guano	ton	0	9	0	9
Gum	cwt.	1	0	1	0
Gunpowder	cwt.	1	0	1	0
Gun stocks	120	1	0	1	0
Barrels	120	2	0	2	0
Haberdashery, not elsewhere enumerated	package	1	0	1	0
Hair	package	1	0	1	0
Manufactures of	package	2	6	1	0
Hardware, not elsewhere enumerated,	package	1	0	1	0
Harps	package	2	0	2	0
Hats or bonnets of bast, chip, common straw, cane, grass, or horse hair, package		1	0	1	0
Hats or bonnets of felt, hair, wool, or beaver	package	2	0	2	0
Hay	ton	0	3	0	3
Hemp, dressed	ton	2	0	2	0
rough	ton	2	0	1	0
Herrings	100 barrels	5	0	5	0
in bulk	1,200	0	1	0	1
red	box	0	0½	0	0½
Hides	cwt.	0	2	0	1
Honey	package	0	2	0	2
Hoofs of cattle	120	0	1½	0	1
Hoops. *See* Wood.					
Hops	bag, pocket, or cwt.	0	2	0	2
Horns, horn tips, or pieces	120	0	1½	0	1
Hosiery	package	1	0	1	0
Indigo	cwt.	1	0	1	0
Ink, printing	package	0	3	0	3
Stationery	package	0	2	0	2
Iron, bars, rods, or cast	ton	0	6	0	6
Ore or pig	ton	0	3	0	1
Wire	ton	2	0	2	0
Japonica	cwt.	0	1	0	1
Juice, lemons, oranges, or limes	cask	2	0	2	0
Junk	ton	0	4	0	4
Kidney, or French beans	quarter	0	2	0	2
Lamp black	package	0	4	0	4
Lace	package	2	0	2	0
Lead ore	ton	0	6	0	3
Black	cwt.	0	2	0	2
Chromate of	cwt.	0	4	0	4
Pig, sheet, or shot	ton	1	0	1	0
Leather	cwt.	0	6	0	3
Lime	ton	0	1	0	1
Lignum vitæ	cwt.	0	1	0	1
Linen, cambrics, lawn, damask, or diaper,	package	1	0	1	0
Liquorice, juice, powder paste, or root,	package	0	4	0	4
Logwood	ton	0	3	0	3

—	Per	Import. s.	Import. d.	Export. s.	Export. d.
Macaroni	cwt.	0	3	0	3
Machines and machinery	package	5	0	5	0
Madder or madder root	ton	0	3	0	3
Mahogany	ton	1	0	1	0
Manganese	ton	0	3	0	2
Mastic	ton	0	6	0	6
Marble	ton	2	0	0	2
Marbles	package	0	3	0	3
Matches	package	0	6	0	6
Mats or matting	120 pieces	0	3	0	3
Mattresses	each	0	2	0	2
Metal ware or castings	ton	0	6	0	6
Mill stones	pair	2	0	0	9
Millinery	bale	1	0	1	0
Do.	smaller package	0	6	0	6
Models of cork or wood	each	0	6	0	6
Molasses	ton	1	0	1	0
Mops	dozen	0	0½	0	0½
Moss, Iceland or Carrigeen	bale	0	0½	0	0½
Musical instruments, not elsewhere enumerated	case	1	0	1	0
Mustard	cask	0	0½	0	0½
Do.	keg or firkin	0	0¼	0	0¼
Nails	cwt.	0	1	0	1
Nuts of all kinds, not elsewhere enumerated	package	0	6	0	6
Oakum	ton	1	0	1	0
Oil, animal, not elsewhere enumerated, tun		1	0	1	0
Oil, castor	cask	0	6	0	6
Do.	dupper or case	0	3	0	3
Seed, olive, or palm	tun	2	0	1	0
Train	tun	1	6	0	6
Spermaceti or walnut	tun	2	0	1	0
of turpentine	tun	1	0	1	0
of vitriol	carboy	0	2	0	2
Onions	package or bushel	0	1	0	1
Organs	each	5	0	5	0
Oysters	1,200	0	1	0	1
Paints or painters colours	cwt.	0	2	0	2
Paper, brown or waste	package	0	4	0	4
Stationers	package	0	6	0	6
Printed, painted, stained, or hangings	package	0	6	0	6
Pearl Barley	cwt.	0	1	0	1
Percussion Caps	package	0	6	0	6
Pewter	ton	1	0	1	0
Pianofortes	each	2	6	2	6
Pickles	package	0	6	0	6
Pictures; paintings	package	5	0	5	0
Prints or drawings	package	0	6	0	6
Pimento	cwt.	0	1½	0	1
Pipes of clay	package	0	4	0	4½
Pitch, tar, or rosin	barrel	0	1	0	1
Plants, shrubs, or trees	package	0	6	0	6
Poultry	score	0	2	0	2
Provisions, viz.:					
Beef	tierce	0	1½	0	1½
Do.	barrel	0	1	0	1
Pork	tierce	0	1	0	1
Do.	barrel	0	0¾	0	0¾
Tongues	barrel	0	1	0	1
Lard	ton	1	0	1	0
Bacon	ton	0	6	0	6
Hams	ton	0	6	0	6
Poloney skins	cask	0	0½	0	0½
Butter	firkin or cask	0	0½	0	0½
Rags	bale	0	3	0	3
Rice	cwt.	0	1	0	1
Rosewood	cwt.	0	1	0	1
Saddlery, harness, &c.	package	1	0	1	0
Sails	package	1	0	1	0
Sailcloth or canvas	piece or bolt	0	1	0	1
Salmon	cwt.	0	1	0	1
Salt, rock, bay, or fine	ton	0	1	0	1
Salts	ton	1	0	1	0
Saltpetre	cwt.	0	1	0	1
Scythes	dozen	0	2	0	2
Sickles	dozen	0	1	0	1
Scythes stones or boards	120	0	0½	0	0¼
Seeds; agricultural, garden, or bird	cwt.	0	3	0	3
Segars	package	2	0	2	0
Shumac	ton	1	0	1	0
Shovels or spades	package	0	1	0	1
Silk, raw	package	2	0	2	0
manufactured, not wove	package	1	0	1	0
Skins, pelts, or tails	package	2	6	2	6

Appendix A.

Limerick Customs Port—*cont.*

Limerick—*cont.*

Harbour Commissioners—*cont.*

	Per	Import. s.	Import. d.	Export. s.	Export. d.
Slate	ton	0	6	0	3
Snuff	package	2	0	2	0
Soap	cwt.	0	1	0	1
Soda	ton	0	6	0	6
Spices, of all kinds not elsewhere enumerated	cwt.	0	3	0	3
Spirits cordials, liqueurs	cask	1	0	1	0
Spirits	case	0	6	0	6
Sponge	package	2	6	2	6
Starch	cwt.	0	2	0	0½
Stationery, not enumerated	package	0	6	0	6
Steel	cwt.	0	1	0	1
Stone, cut or wrought	ton	0	6	0	3
Straw or grass for platting	package	0	6	0	6
Sugar, Muscovado	cwt.	0	1	0	1
Clayed	cwt.	0	1½	0	1½
Refined	cwt.	0	1½	0	1½
Candy or barley	cwt.	0	2	0	2
Sulphur cane	ton	1	0	1	0
Tallow	cwt.	0	2	0	1
Tamarinds or other preserved fruits, package		0	3	0	3
Tapioca	cwt.	0	3	0	3
Tarpaulin or floor cloth	package	2	0	2	0
Oil cloth	package	1	0	1	0
Tea	100 lbs.	1	0	1	0
Teeth, elephants, sea cow, sea horse, or morse	cwt.	5	0	5	0
Telescopes or other optical instruments, package		1	0	1	0
Thread	package	1	0	1	0
Timber. *See* Wood.					
Tin Ore	ton	1	0	0	3
Blocks	cwt.	0	1	0	1
Sheets	box	0	1	0	1
Tips for shoes or boots	package	0	6	0	6
Tobacco, raw	cwt.	0	2	0	2
manufactured	cwt.	1	0	1	0
Tortoise shell or turtle shell	cwt.	0	6	0	6
Toys	package	0	6	0	6
Trenails	1,000	0	4	0	4
Turmeric	cwt.	0	1	0	1
Turnery, not enumerated	package	0	6	0	6
Turpentine	cwt.	0	1	0	1
Turtle	each	1	0	1	0
Types	box or package	0	4	0	4
Umbrellas	package	1	0	1	0
Valonia	ton	1	0	1	0
Varnish	package	0	6	0	6
Verdigris	ton	2	0	2	0
Vetches	cwt.	0	1	0	1
Vinegar	package	0	6	0	6
Vitriol	ton	0	4	0	4
Vermicelli	package	0	3	0	3
Walking canes	package	0	6	0	6
Watches	package	5	0	5	0
Water, mineral, &c.	package	0	3	0	3
Whips	package	1	0	1	0
Wine	butt	2	6	2	6
Do.	pipe	2	0	2	0
Do.	hhd.	1	0	1	0
Do.	¼ cask or case	0	6	0	6
Whiting	package	0	1	0	1
Wire, not enumerated	package	0	2	0	
Whalebone	cwt.	2	0	2	0
Wood; timber hewn	ton	0	4	0	4
Deals, battens, or boards over 12 feet	120	1	0	1	0
Do. 12 feet or under	120	0	9	0	9
Handspikes, oars, rickers, or poles	120	1	0	1	0
Staves, pipe	1,200	2	6	2	6
Hogshead	1,200	1	0	1	0
Barrel	1,200	0	6	0	6
Masts or spars 22 feet or over,	120	2	6	2	6
Lathwood or firwood	fathom	0	4	0	4
Trenails	1,000	0	4	0	4
Wheels, spokes or felloes	1,200	1	6	1	6
Wedges	1,200	1	6	1	6
Wood knees	120	2	6	2	6
Hoops	1,200	0	1½	0	1½
Wool, animal	ton	2	0	2	0
Do.	package	1	0	1	0
Woollens	package	2	0	2	0
Worsted and worsted yarn	package	2	0	2	0
Yarn cable	package	1	0	1	0
Linen	package	1	6	1	6
Yeast or barm	puncheon	1	0	1	0
Zinc	cwt.	0	2	0	2
All articles not herein-before enumerated to pay as follows:					
Per hogshead		0	5	0	5
Puncheon		0	4	0	4
Tierce		0	3	0	3
Cask not described		0	4	0	4
Trunk, chest, or bale		0	3	0	3
Box		0	3	0	3
Crate		0	2	0	2
Barrel or half barrel		0	1½	0	1½
Firkin or keg		0	1	0	1
Hamper or half hamper		0	1	0	1
Basket bag or bundle		0	1	0	1
Goods in bulk	ton	0	3	0	3

The maximum rates are levied.

Gross amount levied in 1852, 4,063*l.* 1*s.* 5*d.*

The Limerick Harbour Commissioners are incorporated by "The Limerick Docks and Harbour Improvement Amendment Act, 1847," for the purpose of constructing docks and improving the harbour, under the control of the Commissioners of Public Works in Ireland; and the rates and dues to be levied by them were made subject to the payment of advances previously made by the Commissioners of Public Works to the Limerick Bridge Commissioners, whose powers were transferred to the Harbour Commissioners.

The other revenues of the Harbour Commissioners, in 1852, consisted of: bridge tolls, 635*l.* 15*s.*; rent of tenements, 305*l.*; in all, 940*l.* 15*s.* A considerable part of the debt, for which the harbour revenues are now liable, was incurred for the purpose of building the bridge.

Till the advances made by the Public Works Commissioners are repaid, the rates and dues are to be received by them.

The debt at present due to the Public Works Commissioners (who are the sole creditors), is 179,384*l.* 12*s.* 4*d.*

Clare, &c.

River Shannon Commissioners.

Description of the Dues levied by the River Shannon Commissioners.

The River Shannon Commissioners have power, under the Act for the Improvement of the River Shannon, 2 & 3 Vict. c. 61. s. 48., to take such rates for wharfage and quayage at all piers, harbours, landing places, quays, or wharfs vested in them, as they shall from time to time fix and appoint, with the consent and approbation of the Lords of the Treasury.

Under these powers the Commissioners levy rates at the following places:—Clare, Ballylongford, (Tralee Customs Port), Kilrush, Kilteery, Querrin, and Kildysart.

The dues have been fixed at all these places at the following rates :—

QUAYAGE.

Description of Vessel.	Rate per Diem for lying at or being fastened to the Pier.	
	For the First Week.	For any Period after First Week.
	s. *d.*	*s.* *d.*
Open boat or boats not fully decked—turf boats	0 3 per diem.	0 3 per diem.
Vessels or boats under 50 tons register, or 50 tons burden when not registered	0 6 „	0 3 „
Vessels or boats under 100 tons register, and over 50 tons register	1 0 „	0 6 „
Vessels or boats of 100 tons register and upwards	2 0 „	1 0 „
Steam vessels	2 0 „	2 0

NOTE.—Portions of a day to be calculated as an entire day.
Small boats not carrying goods or passengers for hire—free of quayage.
Fishing boats when not employed in any traffic but that connected with fishing—free of quayage.
Steamers touching at the pier, to take in or land passengers or luggage—free of quayage.

WHARFAGE, PER BOATLOAD.

FIRST CLASS.

For loading or landing turf, lime, limestone, building stone, flags, sand, gravel, ballast, marl, sea weed, or other manures:—

	s.	*d.*
Per boat, when under 5 tons	0	2
„ „ over 5 tons, and under 10 tons	0	4
„ „ over 10 tons, and under 20 tons	0	6
„ „ over 20 tons	1	0

NOTE.—Same rate per boat load, or part thereof, for every day after 48 hours that same shall remain on the pier.

SECOND CLASS.

For loading or landing timber, coal, hay, straw, iron, ores, and minerals, corn, flour, meal, potatoes, and all other goods not elsewhere specified:—

	s.	*d.*
Per boat, when not exceeding cargo of 5 tons	0	3
„ when over 5, and not exceeding 10 tons	0	6
„ „ 10, „ 20 „	1	0
„ „ 20, „ 30 „	1	6
„ „ 30, „ 40 „	2	0
„ „ 40, „ 50 „	2	6

Same scale of rates for cargoes, from 50 tons upwards.

NOTE.—No wharfage chargeable for loading or landing cargoes not exceeding one ton weight.

LIVE STOCK.

	s.	*d.*
For loading or landing pigs or sheep, per score	0	5
„ horses or cattle, per head	0	1

NOTE.—No less a sum than one penny wharfage to be received in any case.
Half the above rates chargeable per diem, if the articles remain on the pier longer than forty-eight hours.
Passengers' luggage—free of wharfage. Military stores and baggage—free of wharfage.

The proceeds, which are in no instance large, form part of the revenue of the Shannon Commissioners, which is by Act 2 & 3 Vict. c. 61. s. 55. appropriated to improving the navigation of the Shannon; the surplus, if any, to be disposed of as Parliament shall direct.

	£	*s.*	*d.*
Gross amount levied at Clare, in 1852	59	7	8
„ „ „ Ballylongford. (See Tralee Customs Port.)			
„ „ „ Kilrush	100	12	3
„ „ „ Kilteery	1	5	4
„ „ „ Querrin	8	19	2
„ „ „ Kildysart	0	19	11
Total	171	4	4

APPENDIX A.

Limerick Customs Port—*cont.*

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of LIMERICK, in 1852.

Places within the Customs Port of Limerick.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Limerick	Harbour Commissioners	7,753 16 10		
	Warden and Assistants of Dover Harbour (England)	50 7 3		
	Ramsgate Harbour Trustees (England)	53 0 1½		
			7,857 4 2½	
Clare	River Shannon Commissioners	59 7 8		
	Warden and Assistants of Dover Harbour (England)	3 5 1		
	Ramsgate Harbour Trustees (England)	3 5 1		
			65 17 10	
Kilrush	River Shannon Commissioners	100 12 3	100 12 3	
Kilteery	Ditto	1 5 4	1 5 4	
Querrin	Ditto	8 19 2	8 19 2	
Kildysart	Ditto	0 19 11	0 19 11	
				8,034 18 8½

Galway Customs Port.

CUSTOMS PORT OF GALWAY.

The Customs Port of Galway extends from Hag's Head, the northern limit of the Customs Port of Limerick, to and including Killery Harbour, the southern limit of the Customs Port of Westport.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Galway Harbour Commissioners, at Galway; the Proprietor of the Town of Clifden, at Clifden; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Galway.

Harbour Commissioners.

GALWAY.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY THE GALWAY HARBOUR COMMISSIONERS.

1. TONNAGE RATES, payable on ships of fifty tons burden or upwards:

	s.	d.
For and upon every ton of the measurement of every vessel entering within the limits of the harbour, within a line drawn from the proposed pier head and Rinville Point, and reporting at the Custom-house of Galway, a sum not exceeding (to be calculated on the register tonnage)	0	6
For and upon every ton of the measurement of every vessel lying in the floating dock, now erected or hereafter to be erected, or alongside the pier or piers, jetty or jetties, for any time not exceeding one month, a sum not exceeding	0	8
And for every week after one month, a sum not exceeding	0	2
For and upon every turf boat laden, passing into or through the floating dock or canal, a sum not exceeding	0	6
And for and upon every boat discharging or loading turf in the floating docks or canal, a sum not exceeding	1	0
For every corn boat or pleasure boat, or other boat, laden, passing into or through the floating dock or canal, a sum not exceeding	1	0
And for every boat discharging or loading corn or other goods in the floating dock or canal, a sum not exceeding	2	6
For and upon every boat or other vessel which shall enter the said canal, a sum not exceeding	1	0
For and upon every boat trading to the harbour of Galway, an annual sum not exceeding	5	0
For every horse or other beast passing on any of the ways or towing paths of the Commissioners (save and except such as shall be hauling or drawing any ship, boat, or vessel), a sum not exceeding	0	3

The maximum amounts are levied.

Gross amount levied in 1854, 623*l.* 8*s.*

2. DUTIES ON IMPORTS AND EXPORTS.

On goods imported into or exported from the harbour of Galway, according to the following schedule:—

IMPORTS.

		s.	d.			s.	d.
Agricultural and garden seeds	cwt.	0	6	Brimstone	cwt	0	2
Ashes, pot and pearl	barrel	0	6	Bricks and tiles	1,000	1	0
Alum and copperas	ton	1	0	Cheese	cwt.	0	6
Barilla	ton	1	0	Coaches or chariots	each	5	0
Beer, porter, or ale	barrel of 32 gallons	0	2	Coals	ton	0	2
Books and paper	bale or box	0	6	Copper	cwt.	0	6

		s.	d.
Cotton wool	bale or bag	0	6
Cordage	ton	3	0
Cider	pipe	1	0
Do.	hogshead	0	6
Coffee	cwt.	0	6
Cork wood	ton	2	0
Dyewoods	ton	1	0
Earthenware	cwt.	0	1
Fish, cured—herrings	barrel	0	2
Do. in bulk	1,200	0	4
Do. cod or ling	ton	2	6
Fire blocks	score	0	6
Flax seed	hogshead	0	4
Do.	half-hogshead	0	2
Fruit, lemons or oranges	chest or box	0	2
Glass	crate or crib	0	4
Bottles	gross of 12 dozen	0	3
Gunpowder	100lb. cask	0	6
Do.	50lb. and under	0	3
Hats	case	3	0
Hardware	cwt.	0	6
Hemp and flax	ton	2	0
Hides	cwt.	0	3
Hoops	1000	1	0
Hops	bag	0	6
Do.	pocket	0	3
Indian corn	ton	0	6
Indian meal	ton	0	6
Iron and steel	ton	0	6
Indigo	cwt.	3	0
Kelp	ton	0	3
Leather	cwt.	0	6
Lead and lead shot	ton	1	0
Mahogany	ton	2	0
Marble	ton	1	0
Metal ware	ton	1	0
Mats, Russia or bass	120	0	3
Molasses	ton	2	0
Musical instruments	case	2	0
Oak bark	ton	0	6
Oil	ton	1	0
Blubber	ton	0	6
Oil of vitriol	carboy	0	4
Paints and colours	cwt.	0	6
Paper, brown	ton	1	0
Do. white or writing	ton	0	6
Do.	box	0	6
Paper, white or coloured	bundle	0	6
Do.	small parcel	0	4
Do.	tube or bale	0	3
Pepper, pimento, and ginger	cwt.	0	6
Pitch, tar, rosin, and turpentine	barrel	0	2
Portland stone	ton	0	6
Plaster of Paris	cwt.	0	1
Raisins, figs, and currants	cwt.	0	2
Rice	cwt.	0	1
Sacks of hemp, flax, or tow	120	1	0
Sail cloth	piece or bolt	0	1
Salt, white or bay	ton	0	4
Rock salt	ton	0	3
Saltpetre	cwt.	0	6
Slate	ton	0	4
Sugar	hogshead	1	0
Do.	cask under 10 cwt.	0	6
Do. East India	bag	0	2
Stones or flags	ton	0	10
Scythes	dozen	0	6
Sickles	dozen	1	0
Tallow	cwt.	0	2
Tea	chest or package of 112 lbs.	1	0
Timber	load of 50 feet	0	4
Deal ends not exceeding 8 feet, per 120 pieces of 8. 9. 3.		0	6
All lengths exceeding 8 feet and upwards, of various breadths, per 120 pieces of 12. 9. 3.		0	8
Lathwood of 4 feet long, per fathom of 6 feet square		0	3
Split laths,	1,000 4 feet long	0	2
Staves, pipe, above 50 inches long	120	0	3
Do. under 50	120	0	2½
Do. puncheon	120	0	1
Do. barrel and headings	120	0	0½
Do. hoops, hogshead	1,000	0	6
Do. tierce	1,000	0	4
Do. barrel	1,000	0	3
Do. half barrel	1,000	0	2
Do. firkin	1,000	0	1½
Tin	box	0	2
Tobacco	hogshead	3	0
Vinegar	tierce	0	4
Wine	pipe	3	0
Do.	hogshead	1	6
Do.	quarter-cask	0	9
Woollen or cotton goods	bale	3	0

All other articles of import not enumerated, for each entry an ad valorem duty of one-half per cent.

EXPORTS.

		s.	d.
Bacon and hams	ton	1	0
Bags of calico and trusses of	box	0	1½
Bones	ton	0	2
Bran	ton	0	4
Butter, lard, and tallow	ton	1	0
Calf skins	dozen	0	6
Calves' velves	barrel	0	6
Candles and soap	ton	1	0
Canvas, new, or sailcloth	cwt.	0	4
Do. old	cwt.	0	2
Calico or cotton goods	bale	0	3
Do.	box	0	3
Copper ore	ton	0	4
Do. old or new	ton	0	6
Cows, horses, or mules	each	1	0
Fish, cured, spiced, or preserved salmon, or other kind	barrel or cask	1	0
Flax, hemp, and tow	ton	0	9
Flaxseed	cask	0	2
Do.	half cask	0	1
Do.	quarter cask	0	0½
Flour	ton	0	6
Fruits, lemons, or oranges	box or chest	0	2
Glue	ton	1	0
Hardware	cwt.	0	6
Herrings	barrel	0	1
Do. in bulk	1,000	0	2
Hides	cwt.	0	3
Hoops, hogshead	1,000	0	6
Do. tierce	1,000	0	4
Do. barrel	1,000	0	3
Do. half-barrel	1,000	0	2
Do. firkin	1,000	0	1½
Hops	bag	0	6
Do.	pocket	0	3
Indian corn	ton	0	4
Indian meal	ton	0	4
Indigo	cwt.	3	0
Iron and steel	ton	0	5
Iron, old	ton	0	2
Kelp	ton	0	3
Lead ore	ton	0	4
Lead and leadshot	ton	1	0
Lo. sheet	ton	0	9
Do. piping	ton	1	0
Leather	cwt.	0	6
Linen	box or package	0	6
Do.	bale	1	0
Mats, Russia or bass	120	0	3
Mahogany	ton	1	0
Marble	ton	0	6
Metal ware and castings	ton	1	0
Do. pig	ton	0	3
Molasses	ton	2	0
Musical instruments	case	2	0
Oak bark	ton	0	6
Oats, barley, and malt	ton	0	3
Oatmeal	ton	0	4
Oil, fish or other	ton	2	0
Paper, brown	ton	0	9
Do. white or writing	package	0	3
Do. do.	box	0	3
Do. do.	bundle	0	3
Do. do.	small parcel	0	2
Do. do.	tube or bale	0	1½

		s.	d.
Provisions, salted	tierce	0	2
Do.	barrel	0	1
Quills or feathers	cwt.	0	2
Rags	ton	0	3
Rape and linseed oil	ton	1	0
Do. cake	ton	0	2
Ropes, new	cwt.	1	0
Do. old	cwt.	0	3
Silk or satin	package	0	4
Spirits	puncheon	1	0
Do.	hogshead	0	6
Sulphur ore	ton	0	1
Timber	load of 50 feet	0	4
Deal ends, not exceeding 8 feet, per 120 pieces of 8. 9. 3.		0	6
Do. all lengths exceeding 8 feet and upwards, of various breadths, per 120 pieces of 12. 9. 3.		0	8
Lathwood, of 4 feet long per fathom 6 feet square		0	3
Split laths	1,000 4 feet long	0	2
Stave pipes above 50 inches long	120	0	3
Do. under 50 inches long	120	0	2½
Do. puncheon	120	0	1
Do. barrel and headings	120	0	0½
Twine cases and hampers	each	0	3
Wheat, rape seed, peas, and beans	ton	0	4
Wine	pipe	2	0
Do.	hogshead	1	0
Do.	quarter cask	0	6
Wool	cwt.	0	3
For every ten pounds worth of all other goods exported and not herein enumerated		1	0

The maximum amounts are levied.

Gross amount levied in 1854, 457*l.* 15*s.*

3. BALLAST CHARGES.

s. *d.*
2 6 per ton for stone ballast, and
1 3 per ton for sand, chalk, or clay ballast supplied in the floating dock be the maximum charge, including the shipping of same, and
1 8 per ton in addition on the above to be charged, if delived at the roadstead or outside the floating dock.

Gross amount levied in 1854, 265*l.* 2*s.* 6*d.*

The Commissioners have the exclusive privilege of supplying ballast, which they are bound to furnish at the above rates.

The maximum amounts are levied.

The cost of the supply of ballast, in 1854, was 175*l.*, thus producing a net revenue of 90*l.* 2*s.* 6*d.*

The Galway Harbour Commissioners were originally incorporated under several Acts, now repealed, under which they constructed a part of the harbour works proposed. For this purpose they had borrowed money from the Commissioners for Public Works in Ireland, who had entered into possession of the works.

By the Galway Harbour and Port Act, 1853, (Royal Assent 20th August 1853,) the former Galway Harbour Acts were repealed, powers were given to raise by loan a sum not exceeding 150,000*l.* on the security of the rates granted by that Act, and on the security of a rate in aid on property rateable to the poor, in the county of the town of Galway, but which rate was not to exceed 4*d.* in the pound.

The other revenues of the Harbour Commissioners in 1854, consisted of:—Wharfage dues, 33*l.* 12*s.* 5*d.*; craneage dues, 23*l.* 12*s.*; in all, 57*l.* 4*s.* 5*d.*

The existing debt charged on the harbour revenues amounts to 22,578*l.*

Clifden.

Proprietor of the Town.

CLIFDEN.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE PROPRIETOR OF THE TOWN OF CLIFDEN.

1. DUES ON SHIPS AND BOATS.

On ships, 5*s.* each vessel loading or discharging at the quay.
On hookers belonging to the town of Clifden, 2*s.* 6*d.* a year.
On other hookers, 1*s.* each for loading or discharging.

No account kept of the amount levied.

These dues are levied under the authority of the proprietor of the town of Clifden, and are collected by the harbour master, who is allowed to appropriate them as his salary.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of GALWAY, in 1852

Places within the Customs Port of Galway.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Galway	Harbour Commissioners	*1,346 5 6		
	Warden and Assistants of Dover Harbour (England)	Nil.		
	Ramsgate Harbour Trustees (England)	Nil.		
			1,346 5 6	
Clifden	Proprietor of the Town	(Not stated.)		1,346 5 6

* For the year 1854.

CUSTOMS PORT OF WESTPORT.

The Customs Port of Westport extends from Killery Harbour, the northern limit of the Customs Port of Galway, to Broad Haven, the southern limit of the Customs Port of Ballina.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Westport Port and Harbour Commissioners; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees, (see Ramsgate, England.)

WESTPORT.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE WESTPORT PORT AND HARBOUR COMMISSIONERS.

I. DUES ON IMPORTS AND EXPORTS.

By the 30th section of the Act 16 & 17 Vict. c. clxxxv. the commissioners are authorized to levy on all goods shipped or unshipped within the limits of the port or harbour any sum not exceeding the several rates set forth in the following schedule :—

		s.	d.
Acid	pipe	0	6
Do.	carboy	0	0¼
Anchors	each	1	0
Alabaster	ton	0	3
Anvils	each	0	1
Apples	hogshead	0	2
Do.	barrel	0	1
Do.	hamper	0	1
Alum	ton	0	4
Ashes, pot, or pearl	barrel	0	2
Dantzic	barrel	0	1½
Agricultural seeds	barrel	0	3
Barilla	ton	0	6
Bark	ton	0	6
Bacon	bale	0	2
Do.	tierce	0	2
Do. in bulk	ton	0	6
Beef	tierce	0	2
Do.	barrel	0	1½
Do.	half barrel	0	1
Do.	carcase	0	3
Butter	firkin	0	1
Do.	half do. or crocks	0	0½
Barley	ton	0	4
Beer or ale	hogshead	0	3
Do.	barrel	0	2
Brimstone	ton	0	4
Blacking	hogshead	0	6
Brick, fire	1,000	0	6
Building	1,000	0	4
Bearers or blocks	120	0	2
Blue, in boxes	each	0	0¼
Boilers	ton	0	8
Barm	puncheon	0	4
Bran	ton	0	4
Bones	ton	0	2
Books and stationery	package	0	6
Coals	ton	0	1
Cotton manufactured goods	package	0	8
Cotton, in packages	each	0	4
Cotton wool and waste	bale	0	3
Copper dross	ton	0	4
Copper in ingots, tile, or sheet	ton	1	0
Cheese	ton	1	3
Do.	package (single)	0	4
Copperas	ton	0	3
Clay	ton	0	2
Candlewicks	bale	0	4
Candles	box	0	1
Coaches or chariots	each	5	0
Coffee, raw	cwt.	0	1
Roasted	cwt.	0	1½
Carts	each	1	0
Cement	ton	0	3
Canvas	bale	0	4
Cider	pipe	0	6
Do.	hogshead	0	3
Corkwood	ton	2	0
Corks	bag	0	1½
Cables, chain	ton	1	0
Cables, hempen	ton	1	6
Cordage	ton	1	6
Colours	ton	1	6
Clover seed	sack	0	3
Cream of tartar	ton	1	0
Calf skins	bundle	0	3
Cattle (black), bulls, oxen, or cows	each	1	0
Do. yearlings	each	0	6
Corrigan moss	crate	0	3
Drugs	hogshead	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	firkin	0	2
Dye stuffs	hogshead	0	6
Do.	tierce	0	4
Do.	barrel	0	3
Dyewoods	ton	0	4
Dust, founders'	hogshead	0	3
Eggs	package	0	8
Do.	crate	0	4
Earthenware	load	2	6
Do.	crate and hogshead	0	6
Do.	tierce	0	4
Fruit, dry	ton	2	6
Flour	ton	0	9
Fish, dry	ton	1	0
Do.	hogshead	0	4
Do.	barrel	0	4
Herrings, in bulk	1,000	0	3
Furniture	package	0	6
Freestone	ton	0	3
Flax, hemp, and tow	ton	1	6
Flax seed	hogshead	0	3
Do.	bag	0	2
Do.	barrel	0	1
Flags	ton	0	3
Feathers	bale	1	0
Fowls	crate or skip	0	6
Ginger	ton	1	6
Guns, in cases	each	0	6
Gum, British	ton	0	6
Foreign	ton	1	0
Guano	ton	0	6
Gunpowder	cask	0	6
Glass	hogshead	0	9
Do.	crate or tierce	0	6
Glass bottles, wine	gross	0	3
Carboys	each	0	0¼
Grindstones	dozen	0	6
Greaves	ton	0	4
Gigs and cars	each	2	6
Garden seed	sack	0	3
Do.	bag	0	2
Hardware	hogshead	0	8
Do.	tierce	0	6
Do.	barrel	0	4
Hosiery	bale or package	0	9
Hair	bale or crate	0	3
Hats	package	0	6
Hatters' stuff	hogshead	0	3
Herrings	barrel	0	2
Do.	half-barrel	0	1

Appendix A.

Westport Customs Port—*cont.*

Westport—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Hops	pocket or bag	0	6
Hoops, hogshead	1,000	0	8
Tierce	1,000	0	6
Barrel	1,000	0	4
Half-barrel	1,000	0	3
Firkin	1,000	0	2
Hides, cow, or ox	each	0	1
Hides, kips	each	0	0¼
Haberdashery	package	0	9
Hams	hogshead	0	8
Do.	tierce	0	6
Do. in bulk	ton	0	6
Horses, mares, or geldings	each	1	0
Hay	truss	0	1
Hemp, flax, or tow	ton	1	6
Iron, pigs	ton	0	3
Bars	ton	0	6
Castings	ton	0	6
Hoops or rods	ton	0	4
Indian corn	ton	0	4
Indigo	chest	0	6
Jewellery	case	2	0
Kelp	ton	0	3
Leather	package	0	3
Lead	ton	0	8
Lemons or oranges	chest	0	3
Do.	box	0	2
Liqueur	pipe or puncheon	0	6
Lamp black	cask	0	4
Liquorice	cask	0	2
Juice	box	0	3
Lard	firkin	0	1
Do.	keg	0	0½
Do.	hogshead	0	4
Do.	tierce	0	3
Do.	bladder	0	0¼
Linens	package	0	4
Lime	hogshead	0	2
Limestone	ton	0	2
Mahogany	ton	1	0
Machinery	case	0	9
Molasses	puncheon	0	4
Do.	hogshead	0	3
Do.	half hogshead	0	1½
Malt	ton	0	6
Manganese	ton	0	4
Marble	case	0	8
Do.	ton	0	6
Mats	bundle	0	0¼
Mules add asses	each	0	6
Millstones	each	1	0
Mustard	keg	0	0½
Madder	hogshead	0	6
Nuts	bag or barrel	0	2
Oil	hogshead or pipe	0	9
Do.	barrel	0	4½
Do.	chest	0	3
Do.	jar	0	1
Oats	ton	0	4
Oatmeal	ton	0	6
Seeds	ton	0	2
Onions	basket	0	1
Oakum	ton	0	4
Paper	package	0	2
Paints	ton	1	6
Peas	bag	0	2
Pepper	bag	0	3
Pork	tierce	0	2
Do.	barrel	0	1½
Do.	half-barrel	0	0¾
Porter	hogshead	0	3
Do.	barrel	0	2
Potatoes	ton	0	3
Pitch	barrel	0	1
Pianofortes	each	2	6
Pigs	each	0	1
Plank	load of 50 cubic feet	0	4
Quicksilver	bottle	0	1
Rags	bale	0	4
Reeds, cane	bundle	0	0½
Rice	ton	1	0
Rum and other spirits	puncheon	0	9
Do.	hogshead	0	6
Rosin	barrel	0	1
Skins	bundle	0	1
Saddlery	package	0	6¾
Sheep	each	0	1
Shot, lead	ton	1	0
Salt	ton, English	0	2
Do.	ton, Foreign	0	3
Salts, bleachers'	cask	0	3
Salts	cask	0	3
Saltpetre	ton	1	0
Salts, Epsom, &c.	barrel	0	0½
Do.	tierce	0	1
Soap	box	0	1
Black	firkin	0	0½
Staves, pipe	120, above 50 feet long	0	6
Do.	under 50 inches long	0	6
Hogshead	120	0	2
Barrel	120	0	1
Slates	ton	0	3
Sugar	hogshead	0	9
Do.	tierce	0	6
Do.	barrel or bag	0	2
Sugar candy and all other sweets	box	0	2
Starch	hogshead	0	3
Sugar, refined	hogshead	0	9
In bulk	ton	1	3
Starch	tierce	0	2
Do.	box	0	1
Salmon	box of one dozen	0	2
Shocks, puncheons, or barrels	bundle	0	0½
Tea	chest	0	3
Do.	half and quarter chest	0	1½
Turpentine, spirits of	puncheon	0	9
Raw	barrel	0	1
Tiles	thousand, ridge	0	9
Do.	thousand, earthenware and kiln	0	9
Tin plates	box	0	2
Blocks	each	0	1
Tar	barrel	0	1
Do.	half-barrel	0	0½
Tallow	cask	0	6
Tobacco	hogshead	0	10
Do.	tierce	0	5
Thread	box	0	4
Timber	load		
Deals	120		
Ends	120 of 50 cubic feet	0	4
Battens	120		
Batten ends	120		
Vitriol, oil of	bottle	0	1
Vinegar	pipe	0	6
Do.	hogshead	0	4
Woollens	package	1	0
Whiskey	puncheon	0	9
Do.	hogshead	0	6
Wine	pipe	0	9
Do.	hogshead	0	9
Do.	case or quarter cask	0	6
Wheat	ton	0	4
Whiting	barrel	0	0½
Wool	bale	0	6
Yarn	bale	0	8
Do.	skip	0	3
Do.	beam	0	2
Yeast	puncheon	0	4

(See schedule B. of Act.)

Articles not particularized in the foregoing schedule are chargeable with a duty on those of a similar nature.

The maximum rates are levied.

Gross amount levied in 1854, 291*l.* 3*s.* 0*d.*

2. Harbour Dues.

The 31st and 32d Sections of the Act empower the commissioners to levy on all vessels and boats entering and using the port and harbour, the several rates specified in the following schedule :—

Every vessel entering or departing from the port and harbour of Westport shall pay as and for harb dues the following rates:—

For and upon every ton of the registry admeasurement of every vessel not exceeding one hundred tons burthen, for each and every voyage made to and from the said port and harbour of Westport, not exceeding 2*d.* per ton.

For and upon every ton of the admeasurement of every vessel exceeding one hundred tons burden, for each and every voyage made to and from the said port and harbour of Westport, not exceeding 3*d.* per ton

Boats of the following tonnage shall pay on each arrival within the harbour:—

	s.	*d.*
Under 5 tons	1	0
From 5 to 10	1	6
From 10 to 20	2	0
From 20 and under 30	3	0

Vessels arriving or departing in ballast to pay one half the above rates.

(See schedule C. of Act.)

The maximum rates are levied.

Gross amount levied in 1854, 163*l.* 4*s.* 10*d.*

3. WAREHOUSE, WHARF, AND CRANEAGE DUES.

By the 33rd section the commissioners are empowered to levy, for the use of their warehouses, wharfs, cranes, and weighing machines, the following rates and duties:—

WAREHOUSES AND WHARFS.

	s.	*d.*
For every ton of goods which shall remain in any warehouse or shed or on any wharf not more than seventy-two hours	0	9
And for every day or part of a day after such seventy-two hours	0	6

CRANES.

| | | |

Appendix A.

Westport Customs Port—*cont.*

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of WESTPORT, in 1852.

Places within the Customs Port of Westport.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Westport - -	Harbour Commissioners - -	*510 4 10		
	Warden and Assistants of Dover Harbour (England) - - -	Nil.		
	Ramsgate Harbour Trustees (England) - - - - -	Nil.		
			510 4 10	
				510 4 10

* For the year ending August 1854.

Ballina Customs Port.

CUSTOMS PORT OF BALLINA.

The Customs Port of Ballina extends from Broad Haven, the northern limit of the Customs Port of Westport to, Kennisharrock Point, the southern limit of the Customs Port of Sligo.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The River Moy Improvement Commissioners; a Committee of Merchants at Killala; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Ballina.

River Moy Improvement Commissioners.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE RIVER MOY IMPROVEMENT COMMISSIONERS.

1. HARBOUR DUES.

By the 56th section of the Act 2 & 3 Vict. cap. lxxiii., the River Moy Improvement Commissioners are empowered to levy rates and harbour dues according to the following schedule:—

For every ship or vessel coming into the River Moy, and using the improved navigation, new channel, or other works, from any port or ports other than a port in the United Kingdom, a sum not exceeding the sum of one shilling for every ton of the burthen of such ship or vessel, at the discretion of the Commissioners:
And for every other ship or vessel, a sum not exceeding the sum of nine-pence for every ton of the burthen of the said ship or vessel, at the discretion of the said Commissioners.
Lighters, boats, and other vessels of less than ten tons burthen, exempt.

(See section 57 of Act.)

The maximum rates are levied.

2. QUAYAGE, BALLAST, AND DOCK DUTIES.

By the 58th section of the Act 2 & 3 Vict. cap. lxxiii., the Commissioners are authorized to levy on every ship or vessel which shall enter into the River Moy, and use the quays or other works of the Commissioners, such reasonable sum, not exceeding sixpence for each ton of the registered burthen of such ship or vessel, as the Commissioners shall fix.

And, also, to levy on all goods, wares, merchandise, or cattle shipped on, or unladen out of, any ship or vessel entering, using, or departing from the River Moy, the several rates and duties specified in the following schedule:—

	s.	d.
Acid - - - pipe	0	6
Anchors - - - - each	1	0
Apples - - - - hogshead	0	2
Do. - - - barrel or hamper	0	1
Alum - - - - - ton	0	6
Alabaster - - - - ton	0	6
Ashes, pot or pearl - - - barrel	0	3
Barilla - - - - ton	0	6
Bark - - - - - ton	0	6
Bacon - - - - bale or tierce	0	3
Beef - - - tierce	0	3
Do. - - - barrel or half barrel	0	2
Butter - - firkin or crock	0	1
Barley - - - - ton	0	8
Beer or ale - - - hogshead	0	3
Do. - - - - barrel	0	2
Brimstone - - - ton	0	6
Blacking - - hogshead	0	6

	s.	d.
Brick (fire) - - - thousand	0	9
Do. building - - - thousand	0	6
Bearers or blocks - - - each	0	0⅛
Blue, in boxes - - - each	0	0¼
Boilers - - - - each	1	0
Barm - - - - puncheon	0	4
Bran - - - - ton	0	4
Books and stationery - - package	1	0
Coals - - - - - ton	0	3
Cotton in packages - - - each	0	4
Cotton wool and waste - - - bale	0	3
Copper dross - - - - ton	0	4
Copper in ingots, tile, or sheet - - ton	1	0
Cheese - - - - - ton	1	6
Copperas - - - - - ton	0	4
Clay - - - - - ton	0	3
Candlewick - - - - bale	0	6
Candles - - - - box	0	1

		s.	d.
Coaches or chariots	each	5	0
Coffee	ton	2	6
Carts	each	0	6
Cement	ton	0	4
Canvas	bale	0	4
Cider	pipe	0	8
Do.	hogshead	0	4
Cork wood	ton	2	6
Cables (chain)	ton	1	0
Do. (hempen)	ton	2	0
Cordage	ton	1	6
Colours	ton	1	6
Clover seed	sack	0	3
Cream of tartar	ton	1	0
Calf skins	bundle	0	3
Cattle (black), bulls, oxen, or cows	each	0	6
Drugs	hogshead	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	firkin	0	2
Dye stuffs	hogshead	0	9
Do.	tierce	0	6
Do.	barrel	0	4
Dyewoods	ton	0	9
Dust (founder's)	hogshead	0	3
Eggs	package	0	9
Earthenware	crate and hogshead	1	0
Do.	tierce	0	9
Fruit (dry)	ton	2	0
Flour	ton	1	0
Fish (dry)	ton	2	0
Do.	hogshead	1	0
Do.	barrel	0	4
Furniture	package	0	6
Freestone	ton	0	3
Flax, hemp, and tow	ton	2	0
Flax seed	hogshead	0	3
Do.	bag	0	2
Flags	ton	0	3
Feathers	bale	1	0
Fowls	crate or skip	0	9
Ginger	ton	1	6
Guns in cases	each	0	6
Gum (British)	ton	0	6
Gum (foreign)	ton	1	0
Gunpowder	cask	0	6
Glass	hogshead	1	0
Do.	crate or tierce	0	9
Glass bottles (wine)	gross	0	4
Grindstones	each	0	6
Greaves	ton	0	4
Gigs and cars	each	2	6
Garden seeds	sack	0	3
Do.	bag	0	2
Hardware	hogshead	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Hosiery	bale or package	1	0
Hair	bale	0	4
Hats	package	0	6
Herrings	barrel	0	2
Hops	pocket or bag	0	9
Hoops, hogshead	thousand	1	0
Do. tierce	thousand	0	8
Do. barrel	thousand	0	6
Do. half-barrel	thousand	0	4
Do. firkin	thousand	0	3
Hides (cow or ox)	each	0	1
Do. kips	each	0	0½
Haberdashery	package	1	0
Hams	hogshead	1	0
Do.	tierce	0	8
Horses, mares, or geldings	each	0	9
Hay	truss	0	1
Hemp, flax, or tow	ton	2	0
Iron (pigs)	ton	0	6
Do. (bars)	ton	0	9
Do. (castings)	ton	0	9
Do.	bundle	0	2
Indigo	chest	0	9
Jewelry	case	2	6
Kelp	ton	0	4
Leather	package	0	3
Lead	ton	0	9
Lemons or oranges	chest	0	3
Do.	box	0	2
Liquor	pipe or puncheon	0	9
Lamp black	cask	0	4
Liquorice	case	0	2
Do. juice	box	0	3
Lard	firkin	0	1
Do.	hogshead	0	6
Do.	tierce	0	4
Linens	package	0	6
Lime	hogshead	0	2
Limestone	ton	0	2
Mahogany	ton	1	6
Machinery	case	0	0
Molasses	puncheon	0	4
Do.	hogshead	0	3
Malt	ton	0	8
Marble	case	0	8
Do.	ton	0	6
Mats	bundle of 12	0	1
Mill stones	each	1	0
Mustard	keg	0	1
Mules and asses	each	0	6
Madder	hogshead	0	9
Nuts	bag or barrel	0	2
Oil	hogshead or pipe	1	0
Do.	barrel	0	6
Do.	chest	0	4
Do.	jar	0	1
Oats	ton	0	8
Oatmeal	ton	0	9
Onions	basket	0	1
Oakum	ton	0	6
Oranges and lemons	chest	0	3
Do.	box	0	2
Paper	package	0	3
Paints	ton	2	0
Peas	bag	0	2
Pepper	bag	0	3
Pork	tierce	0	3
Do.	barrel	0	2
Do.	half-barrel	0	1
Porter	hogshead	0	3
Do.	barrel	0	2
Potatoes	ton	0	3
Pitch	barrel	0	2
Pianofortes	each	2	6
Pigs	each	0	1
Plank	120 of 8 feet	1	6
Do.	120 of 12 feet	2	0
Rags	bale	0	6
Rice	ton	1	6
Rum and other spirits	puncheon	0	9
Do.	hogshead	0	6
Rosin	barrel	0	2
Skins	bundle	0	2
Saddlery	package	0	6
Shot (lead)	ton	1	0
Salt	ton	0	3
Salts (Bleachers)	cask	0	4
Saltpetre	ton	1	0
Soap	box or half-box	0	1
Staves (pipe)	120, above 50 inches long	0	8
Do. do.	120, under 50 inches	0	6
Do. (hogshead)	120	0	4
Do. (barrel)	120	0	2
Slates	ton	0	4
Sugar	hogshead	1	0
Do.	tierce	0	9
Do.	barrel or bag	0	4
Sugar candy	box	0	2
Starch	hogshead	0	4
Do.	tierce	0	3
Do.	box	0	2
Salmon	box of 12	0	2
Tea	quarter-chest	0	4
Turpentine (spirits of)	puncheon	1	0
Do. (raw)	barrel	0	1
Tiles	1,000	1	0
Tin plates	box	0	2
Do., blocks	each	0	2
Tar	barrel	0	2
Tallow	cask	0	4
Tobacco	hogshead	1	0
Thread	box	0	6
Timber	load of 50 feet	0	8
Deals	120	2	0
Do., ends	120	0	9
Deal battens	120	1	0
Deal batten ends	120	0	4
Vitriol (oil of)	bottle	0	2
Vinegar	pipe	0	9
Do.	hogshead	0	6
Woollens	package	1	0

APPENDIX A.

Ballina Customs Port—*cont.*

Ballina—*cont.*

River Moy Improvement Commissioners—*cont.*

		s.	d.			s.	d.
Whiskey	puncheon	0	9	Wool	bale	0	9
Do.	hogshead	0	6				
Wine	pipe	2	0	Yarn	bale	0	6
Do.	hogshead	1	0	Do.	skip	0	3
Do.	case or quarter-cask	0	6	Do.	beam	0	2
Wheat	ton	0	9	Yeast	puncheon	0	6

Goods, &c. not particularised in the foregoing schedule to be chargeable with a duty equal to that rated on goods of a similar nature.

The maximum rates are charged.

Gross amount levied on vessels and goods annually, on an average of the last ten years, 200*l.*

These dues are levied by Commissioners named in, and appointed under, the Act 2 & 3 Vict. cap. lxxiii., and are applicable to the construction and maintenance of the works authorized by that Act. (See section 55 of Act.)

The 15th section provides that an abstract of the harbour accounts shall be annually published in one of the newspapers of the counties of Mayo or Sligo. The Commissioners may reduce and again raise the dues to the statutable rates. (See section 82 of Act.)

The Commissioners possess no other revenues.

There is no debt charged on the harbour dues.

Killala.

Committee of Merchants.

KILLALA.

DESCRIPTION OF DUES AND CHARGES LEVIED AT KILLALA, BY A COMMITTEE OF MERCHANTS.

1. DUTY ON VESSELS.

6*s.* on every vessel above 30 tons, and 3*s.* 4*d.* on every vessel under 30 tons, register, taking in cargo at the quay of Killala.

Gross amount levied in 1852, 1*l.* 10*s.*

These dues are levied by consent, by the surviving member of a Committee of Merchants for the improvement of the harbour, and are applied to the repairs and improvement of the quays. It appears, however, that in the absence of authority to levy these dues, the present receiver declines to take the responsibility of their collection for the future.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of BALLINA.

Places within the Customs Port of Ballina.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Ballina	River Moy Improvement Commissioners	*200 0 0		
	Warden and Assistants of Dover Harbour (England)	Nil.		
	Ramsgate Harbour Trustees	Nil.		
			200 0 0	
Killala	Committee of Merchants	1 10 0	1 10 0	
				201 10 0

* Annually on an average of the last ten years.

CUSTOMS PORT OF SLIGO.

Sligo Customs Port.

The Customs Port of Sligo extends from Kennisharrock Point, the northern limit of the Customs Port of Ballina, to the entrance of the River Guidore, the southern limit of the Customs Port of Londonderry.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Town and Harbour Commissioners of Sligo; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

SLIGO.

Sligo.

Harbour Commissioners.

Description of Dues and Charges levied by the Town and Harbour Commissioners of Sligo.

1. Tonnage Dues.

By the 90th section of the Act 43 Geo. 3. cap. 60., the Town and Harbour Commissioners are empowered to levy, in respect of every vessel entering the Port and Harbour of Sligo, duties according to the following schedule:—

For every ship or vessel which shall *bonâ fide* belong to or be the property of any of His Majesty's subjects, any sum not exceeding the sum of sixpence for every ton burthen of such vessel, for each and every time that such ship or vessel shall enter the said port and harbour.

For every ship or vessel that shall not belong to or be the property of any of His Majesty's subjects, any sum not exceeding the sum of ninepence for every ton burthen of such ship or vessel, for each and every time that such ship or vessel shall enter the said port and harbour.

For every coasting ship or vessel, the sum of threepence for every ton burthen of such ship or vessel, for each and every time that such ship or vessel shall enter the said port or harbour.

The rates levied are sixpence on every vessel, whether British or foreign, and threepence on coasting vessels.

Gross amount levied in 1852, 1,149*l.* 8*s.* 10*d.*

2. Dues on Imports and Exports.

By the 11th section of the Act 9 Vict. cap. xxiv., the Harbour Commissioners are empowered to levy on all goods imported into or exported from the harbour, dues according to the following schedule:—

		s.	*d.*
Acid	pipe	0	6
Do.	carboy	0	0¼
Anchors	each	1	0
Alabaster	ton	0	3
Apples	hhd.	0	3
Anvils	each	0	1½
Apples	barrel	0	1½
Do.	hamper	0	1
Allum	ton	0	4
Ashes, pot or pearl	barrel	0	2
Do. Dantzic	do.	0	1½
Agricultural seeds		0	3
Barilla	ton	0	6
Bark	do.	0	6
Bacon	bale	0	1
Do.	tierce	0	1
Do. in bulk	ton	0	6
Beef	tierce	0	2
Do.	barrel	0	1¼
Do.	carcase	0	3
Do.	half-barrel	0	1
Butter	firkin	0	1
Do.	half-firkin or crocks	0	0½
Barley	ton	0	4
Beer or ale	hhd.	0	3
Do.	barrel	0	2
Brimstone	ton	0	4
Blacking	hhd.	0	4
Brick (fire)	thousand	0	6
Do. (building)	thousand	0	2
Bearers or blocks	120	0	2
Blue in boxes	each	0	0¼
Boilers	ton	0	6
Barm	puncheon	0	4
Bran	ton	0	4
Bones	ton	0	2
Books and stationery	package	0	3
Coals	ton	0	1½
Cotton manufactured goods	package	0	10
Cotton in packages	each	0	4
Cotton wool and waste	bale	0	3
Copper dross	ton	0	4
Copper in ingots, tile or sheet	ton	1	0
Cheese	ton	1	0
Do.	package (single)	0	4
Copperas	ton	0	2
Clay	ton	0	1½
Candlewicks	bale	0	3
Candles	box	0	0½
Coaches or chariots	each	5	0
Coffee, raw	cwt.	0	1
Do. roasted	cwt.	0	1½
Carts	each	1	0
Cement	ton	0	3
Canvass	bale	0	4
Cider	pipe	0	4
Do.	hhd.	0	3
Corkwood	ton	2	0
Corks	bag	0	1½
Cables (chain)	ton	1	0
Do. (hempen)	ton	1	6
Cordage	ton	1	6
Colours	ton	1	0
Clover seed	sack	0	3
Cream of tartar	ton	1	0
Calf skins	bundle	0	2
Cattle (black), bulls, oxen, or cows	each	1	0
Do. yearlings	each	0	6
Corrigan moss	crate	0	3
Drugs	hhd.	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	firkin	0	2
Dye Stuffs	hhd.	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Dye woods	ton	0	4
Dust (Founders')	hhd.	0	3
Eggs	package	0	6
Do.	crate	0	4
Earthenware	load	2	6
Do.	crate and hhd.	0	4
Do.	tierce	0	3
Fruit (dry)	ton	2	6
Flour	ton	0	6
Fish (dry)	ton	0	8
Do.	hhd.	0	4
Do.	barrel	0	1
Furniture	package	0	6

APPENDIX A.

Sligo Customs Port.—*cont.*

Sligo—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Freestone	ton	0	2
Flax, hemp, and tow	ton	1	0
Flaxseed	hhd.	0	2
Do.	bag	0	1
Do.	barrel	0	1
Flags	ton	0	2
Feathers	bale	0	9
Fowls	crate or skip	0	2
Ginger	ton	1	6
Guns	in cases, each	0	3
Gum (British)	ton	0	6
Do. (Foreign)	ton	1	0
Guano	ton	0	3
Gunpowder	cask	0	2
Glass	hhd.	0	6
Do.	crate or tierce	0	3
Do. bottles (wine)	gross	0	1
Do. carboys	each	0	0½
Grindstones	dozen	0	2
Greaves	ton	0	4
Gigs and cars	each	2	6
Garden seed	sack	0	3
Do.	bag	0	2
Hardware	hhd.	0	8
Do.	tierce	0	6
Do.	barrel	0	4
Hosiery	bale or package	0	6
Hair	bale or crate	0	2
Hats	package	0	6
Hatters' stuff	hhd.	0	3
Herrings	barrel	0	0½
Do.	half-barrel	0	0½
Hops	pocket or bag	0	4
Hoops, hogshead	thousand	0	8
Do. tierce	thousand	0	6
Do. barrel	thousand	0	4
Do. half-barrel	thousand	0	3
Do. firkin	thousand	0	2
Hides, cow or ox	each	0	0½
Do. kips	each	0	0½
Haberdashery	package	0	6
Hams	hhd.	0	4
Do.	tierce	0	3
Do. in bulk	ton	0	6
Horses, mares or geldings	each	1	0
Hay	truss	0	1
Hemp, flax or tow	ton	1	0
Iron, pigs	ton	0	0½
Bars	ton	0	3
Castings	ton	0	4
Hoops or rods	ton	0	4
Indigo	chest	0	6
Jewellery	case	1	0
Kelp	ton	0	3
Leather	package	0	3
Lead	ton	0	6
Lemons or oranges	chest	0	3
Do.	box	0	1½
Liqueur	pipe or puncheon	0	4
Lamp black	cask	0	4
Liquorice	cask	0	2
Liquorice juice	box	0	3
Lard	firkin	0	0½
Do.	keg	0	0¼
Do.	hhd.	0	4
Do.	tierce	0	3
Do.	bladder	0	0¼
Linens	package	0	4
Lime	hhd.	0	2
Limestone	ton	0	1
Mahogany	ton	0	6
Machinery	case	0	6
Molasses	puncheon	0	4
Do.	hhd.	0	3½
Do.	½ hhd.	0	1½
Malt	ton	0	4
Manganese	ton	0	4
Marble	case	0	8
Do.	ton	0	6
Mats	bundle	0	0½
Mules and asses	each	0	4
Mill stones	each	1	0
Mustard	keg	0	0¼
Madder	hhd.	0	6
Nuts	bag or barrel	0	1½
Oil	hhd. or pipe	0	6
Do.	barrel	0	3
Do.	chest	0	2
Do.	jar	0	1
Oats	ton	0	4
Oatmeal	ton	0	6
Seeds	ton	0	2
Onions	basket	0	0½
Oakum	ton	0	4
Oranges and lemons	chest	0	3
Do.	box	0	1
Paper	package	0	1½
Paints	ton	1	0
Peas	bag	0	2
Pepper	bag	0	3
Pork	tierce	0	2
Do.	barrel	0	1¼
Do.	half-barrel	0	0¾
Porter	hhd.	0	3
Do.	barrel	0	2
Potatoes	ton	0	3
Pitch	barrel	0	0½
Pianofortes	each	1	0
Pigs	each	0	1½
Plank	load of 50 cubic feet	0	2
Quicksilver	bottle	0	1
Rags	bale	0	3
Reeds (cane)	bundle	0	0½
Rice	ton	1	0
Rum and other spirits	puncheon	0	9
Do.	hhd.	0	6
Rosin	barrel	0	0½
Skins	bundle	0	1
Saddlery	package	0	6
Sheep	each	0	1½
Shot (lead)	ton	0	6
Salt	ton (English)	0	1½
Do.	ton (foreign)	0	2
Salts (bleachers)	cask	0	2
Salts	cask	0	3
Saltpetre	ton	1	0
Salts (Epsom, &c.)	barrel	0	0½
Do.	tierce	0	1
Soap	box	0	0½
Soap (black)	firkin	0	0½
Staves (pipe)	120, above 50 inches long	0	4
Do.	120, under 50 inches long	0	4
Do. (hhd.)	120	0	1½
Do. (barrel)	120	0	1
Slates	ton	0	1½
Sugar	hhd.	0	6
Do.	tierce	0	4
Do.	barrel or bag	0	1½
Sugarcandy and all other sweets	box	0	1
Starch	hhd.	0	3
Sugar (refined)	hhd.	0	8
Sugar (refined) in bulk	ton	1	3
Starch	tierce	0	2
Do.	box	0	1
Salmon	box of one dozen	0	2
Shocks, puncheons, or barrels	bundle	0	0½
Tea	chest	0	3
Do.	half and quarter chests	0	1½
Turpentine (spirits of)	puncheon	0	6
Do. (raw)	barrel	0	1
Tiles	1,000 (ridges)	0	6
Do.	1,000 earthenware and kiln	0	6
Tin plates	box	0	1
Blocks	each	0	1
Tar	barrel	0	0½
Do.	half-barrel	0	0¼
Tallow	cask	0	6
Tobacco	hhd.	0	8
Do.	tierce	0	4
Thread	box	0	3
Timber	load, per 50 cubic feet	0	2
Deals	120, per 50 cubic feet	0	2
Ends	120, per 50 cubic feet	0	2
Battens	120, per 50 cubic feet	0	2
Batten ends	120, per 50 cubic feet	0	2
Vitriol, oil of	bottle	0	0½
Vinegar	pipe	0	4
Do.	hhd.	0	3
Woollens	package	1	0
Whiskey	puncheon	0	9
Do.	hhd.	0	6
Wine	pipe	0	9
Do.	hhd.	0	6
Do.	case or quarter cask	0	4
Wheat	ton	0	5
Whiting	barrel	0	0½
Wool	bale	0	6
Yarn	bale	0	6
Do.	skip	0	3
Do.	beam	0	2
Yeast	puncheon	0	4

The maximum rates are levied.

Goods not particularised in Schedule A. of Act 9 Vict. are chargeable with a rate equal to that on those of a similar nature.

Gross amount levied in 1852, 1,476*l.* 6*s.* 5*d.*

3. BALLAST DUES.

The exclusive privilege of supplying and removing ballast is vested in the Commissioners; and by the 100th section of the Act 43 Geo. 3. cap. 60., they are empowered to levy dues for the supply and removal of ballast, according to the following rates:—

For every ton of ballast that shall be taken into or put out of any ship or vessel in the port and harbour, which shall bonâ fide belong or be the property of any of Her Majesty's subjects, the sum of 1*s.* 6*d.*
For every ton of ballast that shall be taken into or put out of any ship or vessel in the port and harbour, which shall not belong to or be the property of any of Her Majesty's subjects, the sum of 2*s.*

The dues in practice levied for ballast, are as follows:—

Stone ballast at Oyster Island and Pool, 1*s.* 3*d.* per ton.
Ditto at the quays, 1*s.* per ton.
Sand ditto, 6*d.* per ton.

Gross amount levied in 1852, 283*l.* 0*s.* 6*d.*

The cost to the Commissioners of the supply and removal of ballast in the same year was 227*l.* 1*s.* 5*d.*, thus leaving a net revenue of 55*l.* 19*s.* 1*d.* from the ballast dues.

These dues are leviable by Commissioners under the Acts 43 Geo. 3. c. 60. and 9 Vict. c. xxiv., and are applicable to the improvement of the port and harbour, to erecting, maintaining, and repairing the quays, wharfs, and docks, to deepening the River Garwoge above the Old Bridge of Sligo; to paying the principal and interest of money borrowed on the security of the harbour revenues, and to carrying into execution the purposes of the Act relating to the harbour, and to no other purpose whatsoever. They are claimed and levied within the following limits, viz., from the Wheaten Rock in Sligo Bay to the New Bridge at Sligo. The Commissioners are empowered to reduce and again raise the dues to the statutable rates.

By the 16th section of the Act 9 Vict. cap. xxiv., it is provided that the differential dues chargeable on foreign vessels shall not apply to vessels belonging to countries with which treaties of reciprocity exist. The differential duties on foreign unprivileged vessels are not in practice levied.

The other revenues of the Commissioners in 1852 consisted of:—Lighterage, 1*l.* 6*s.* 6*d.*; sale of shingle and sand, 9*l.* 10*s*; interest, 8*l.* 6*s.*; in all, 19*l.* 2*s.* 6*d.*

The sum of 5,538*l.* 9*s.* 3*d.*, at 6 per cent. interest, is secured on the harbour revenues.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of SLIGO, in 1852.

Places within the Customs Port of Sligo.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Sligo - -	Harbour Commissioners - -	2,908 15 9		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			2,908 15 9	
				2,908 15 9

Appendix A.

Londonderry Customs Port.

CUSTOMS PORT OF LONDONDERRY.

The Customs Port of Londonderry extends from, and including both sides of the River Guidore, the northern limit of the Customs Port of Sligo, to Downhill Lands, the western limit of the Customs Port of Coleraine.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Londonderry Port and Harbour Commissioners; the Municipal Corporation of Londonderry; the Lord of the Manor of Purtin Island, as Trustee of the Quay of Dunfanaughy; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Londonderry.

Harbour Commissioners.

LONDONDERRY.

Description of Dues and Charges levied by the Londonderry Port and Harbour Commissioners.

1. Tonnage Rates.

By the 62nd section of the Act 17 & 18 Vict. cap. clxxvii., the commissioners are empowered to levy rates and duties on vessels according to the following schedule:—

For every ship or vessel coming into the port of Londonderry from any port or ports, other than a port in the United Kingdom of Great Britain and Ireland and the Channel Islands, a sum not exceeding the sum of 6*d.* for every ton of the burden of such vessel.

And for every other vessel, a sum not exceeding the sum of 4*d.* for every ton of the burden of such vessel.

And the said several and respective rates and duties shall be paid on each and every voyage that any such vessel as aforesaid shall make to the said port of Londonderry, whether such vessel shall or shall not take in or put out ballast in the said port.

So soon as the intended graving dock in or adjacent to the townland of Pennyburn, and so much of the proposed line of quay to extend from the public road numbered 7 in the townland of Londonderry down to the present public quays, shall have been constructed, the commissioners are authorized to raise the tonnage rates, by any amount which shall not exceed one moiety of those previously mentioned in the Act. (See s. 63 of Act.)

Vessels using the quay or works for a longer period than fourteen days are liable to a further rate of one halfpenny per ton for every week, and so on in proportion for any period less than a week, so long as they so use the quay or works; vessels, however, prevented from leaving by an embargo or stress of weather, are not liable to such additional duties.

These dues were substituted for those levied under the Act 2 & 3 Will. 4. cap. 107., now repealed, which were according to the following scale:—

For every foreign ship, 6*d.* per ton.

For every ship belonging to Great Britain or Ireland, or the plantations, trading from foreign or the British plantations, 3*d.* per ton; if from Great Britain or Ireland, 2*d.* per ton, and those of twenty tons and under, free. Steamboats to pay the same rates as other vessels, according to trade and property.

Ships arriving in ballast, or taking refuge from the stress of weather, exempt.

The dues under the Act 17 & 18 Vict. only came into operation in August 1854.

Gross amount levied in 1852, under the repealed Act, 2,217*l.* 12*s.* 5*d.*

2. Duties on Imports and Exports.

By the 64th section of the Act the commissioners are empowered to levy on all goods imported to or exported from the port of Londonderry any sums not exceeding the several rates specified in the following schedule:—

		s.	*d.*
Acid	pipe	0	6
Do.	carboy	0	0½
Acorns	ton, forty bushels	0	8
Do.	package	0	2
Alabaster	ton	0	3
Do.	barrel	0	0½
Alcohol	cask	0	4
Ale or beer	hhd.	0	3
Do.	barrel	0	2
Do.	half-barrel	0	1
Alkali	ton	0	4
Aloes	gourd	0	1
Alum	ton	0	4
Anchors, all kinds	each	1	0
Anchovies	barrel or package	0	6
Animals, wild	each	1	6
Stuffed	package	1	0
Aniseed	sack	0	4
Anvils	each	0	1
Apparel	bale	0	6
Do.	truss	0	4
Do.	trunk	0	4
Apples or pears	hhd.	0	2
Do.	barrel	0	1
Do.	hamper	0	1
Apples or pears	bag	0	1
Do.	half-barrel	0	0½
Do.	bushel	0	0½
Arrow root	package	0	4
Do.	box	0	2
Asphalt	can	0	4
Ashes, pot or pearl	barrel	0	2
Ashes, Dantzic	ton	0	6
Do.	hhd.	0	4
Do.	barrel	0	1½
Asses	each	0	3
Axles	each	0	2
Almonds. Same as Dry Fruit.			
Amber	package	1	0
Annatto	package	0	4
Antimony	package	0	4
Arsenic	package	0	4
Bacon	crate	0	3
Do.	hhd.	0	3
Do.	bale	0	1
Do.	tierce	0	1
Do.	barrel	0	1
Do.	half-barrel	0	0½
Bags or sacks	of 25 in each bundle	0	2

		s.	d.
Baywood	Same as Mahogany.		
Barilla	ton	6	6
Bark	ton	0	6
Barley, manufactured	ton	0	6
Do.	ton	0	4
Do.	sack	0	2
Barley	bag	0	2
Bark, druggists	bale	0	4
Barm	puncheon	0	3
Baskets, wood	dozen	0	2
Bent	package	0	2
Baskets, rod	dozen	0	$0\frac{1}{2}$
Rods	bundle of 120	0	$0\frac{1}{2}$
Battens. *See* Deals.			
Ends. *See* Deals.			
Beans, seed	sack	0	2
Beans	ton	0	3
Bearers or blocks	each	0	$0\frac{1}{2}$
Beech, logs	120	0	8
Beams. As Timber.			
Beef	carcase	0	4
Do.	hhd.	0	3
Do.	tierce	0	1
Do.	quarter	0	1
Do.	barrel	0	1
Do.	bale	0	$0\frac{1}{2}$
Do.	half-barrel	0	$0\frac{1}{2}$
Beer or Ale. *See* Ale.			
Beeswax	package	0	2
Bee hives	dozen	0	2
Bell metal	ton	1	0
Berries, Juniper	package	0	4
Do.	ton	1	0
Bellows	bag or bundle	0	2
Smiths	each	0	1
Birch, billets	120	0	8
Birds, stuffed	case	0	6
Biscuits	ton	0	6
Do.	box or barrel	0	1
Bitumen	ton	0	4
Blacking	hhd.	0	4
Do.	tierce	0	2
Do.	barrel or chest	0	2
Do.	parcel	0	1
Bladders	barrel	0	2
Bleaching powder	barrel	0	1
Do.	ton	0	6
Do.	hhd.	0	4
Blocks for ships	cask	0	6
Do.	bag	0	3
Blubber	barrel	0	1
Blue	box	0	$0\frac{1}{4}$
Do.	cask	0	2
Boats	each	1	0
Boards, wainscot	120	0	4
Bobbins	bag	0	2
Boilers, steam, large	each	5	0
Small, under one ton	each	1	6
Bolts. *See* Iron.			
Bones	ton	0	4
Bone dust	ton	0	6
Bonnets	box	0	6
Books, Stationery	package	0	4
Bosses. *See* Furniture.			
Bottles	tierce or basket	0	2
Do.	gross	0	1
Do.	mat	0	1
Do.	carboy	0	$0\frac{1}{8}$
Bowls, wood	dozen	0	1
Boxes, wood	120	0	8
Bonnet	dozen	0	1
Large	each	0	$0\frac{1}{2}$
Boxwood	ton	0	6
Bran	ton	0	3
Brandy	pipe	0	6
Do.	hhd.	0	3
Do.	barrel or case	0	2
Brass, new and old	ton	0	8
Bread	box	0	1
Do.	ton	0	8
Brick, fire	thousand	1	0
Bath	thousand	1	6
Building	thousand	0	6
Common	thousand	0	3
Brimstone, not sulphur	ton	1	0
Bristles	cask	0	6
Brush or broom handles	dozen	0	$0\frac{1}{4}$
Brooms, bent	dozen	0	$0\frac{1}{2}$
Long, and birch	120	0	2
Brushes	box or bale	0	4
Do.	barrel	0	2
Do.	bag	0	2
Brush head and stocks	package	0	1
Buckets, wood	dozen	0	1
Bullrushes	dozen bundles	0	1
Bulls	each	0	4
Bullion	box	2	0
Burr stones	pair	0	4
Bushes or cart boxes	pair	0	6
Butter	butt	0	1
Do.	box	0	2
Do.	chest	0	2
Do.	basket	0	$0\frac{1}{2}$
Do.	firkin	0	$0\frac{1}{4}$
Do.	half-firkin	0	$0\frac{1}{8}$
Do.	crock	0	$0\frac{1}{8}$
Buttons	chest or box	0	4
Cables, chain	ton	1	0
Hemp	ton	0	9
Calf skins	bundle	0	$0\frac{1}{2}$
Calves	each	0	1
Calicoes, or cotton goods	bale	0	3
Do.	package	0	3
Do.	box	0	3
Do.	bag	0	2
Do.	truss	0	2
Cambooses	each	0	3
Camomile	bag	0	1
Camphor. Same as Drugs.			
Cam wood. As Mahogany.			
Candles	cask or tierce	0	4
Do.	box exceeding 42 lbs.	0	1
Do.	not exceeding 42 lbs.	0	$0\frac{1}{4}$
Candlewick	bag or bale	0	3
Candy, sugar	box	0	1
Cane reeds	bundle	0	$0\frac{1}{4}$
Cane	bale	0	4
Canvass	bale	0	4
Caps, boys	case	0	4
For weavers	package or skip	0	2
Cars, jaunting	each	1	6
Carboys	each	0	$0\frac{1}{3}$
Cards. *See* Machinery.			
Carpeting	bale	0	4
Do.	package	0	4
Do.	truss	0	3
Carts	each	0	6
Hand	each	0	2
Carriages	each	4	0
Carrots	crate	0	2
Do.	ton	0	4
Casks, empty, new	each	0	$0\frac{1}{4}$
Cassia	package	0	3
Catechu	basket	0	3
Catgut	truss or package	0	2
Cedar wood. As Mahogany			
Cement	ton	0	3
Stone	ton	0	3
Do.	barrel	0	$0\frac{1}{2}$
Do.	half-barrel	0	$0\frac{1}{4}$
Do.	quarter-barrel	0	$0\frac{1}{8}$
Chaff	bag	0	$0\frac{1}{3}$
Chalk	ton	0	3
Charcoal	hhd.	0	3
Do.	-ton	0	3
Do.	bag	0	1
Cheese	ton	1	6
Do.	box	0	3
Chronometers	box	1	0
Chimney-pieces, marble	case	0	6
Cans	each	0	$0\frac{1}{4}$
China	package	0	8
Chocolate	ton	1	6
Do.	case	0	1
Chicory	bale	0	3
Churns	each	0	2
Cider	pipe	0	3
Do.	hhd.	0	2
Cinnamon	case	0	3
Cinders	ton	0	2
Cigars	case	0	6
Do.	not exceeding 200 in each box	0	4
Citron	box	0	2
Clap boards	120	0	2
Clay, pipe	ton	0	3
Fire	ton	0	3
Common	ton	0	3
Clover seed	hhd.	0	4
Do.	sack	0	3
Do.	bag	0	2
Clocks	box	0	0
Clogs	gross	0	4
Soles	gross	0	2
Cloves	package	0	4
Coals	ton	0	2
Coal-dust	hhd.	0	3
Coaches or chariots	each	4	0
Cocoa or miserable	ton	0	6
Cocoa	chest	0	3

Appendix A.

Londonderry Customs Port—*cont.*

Londonderry—*cont.*

Harbour Commissioners.—*cont.*

		s.	d.
Cocoa shell	ton	0	6
Do.	bag	0	1
Cochineal	package	0	3
Codilla	ton	0	9
Coffee	ton	0	8
Do.	tierce	0	4
Do.	barrel	0	1
Do.	bag	0	1
Do.	case	0	1
Coke	ton	0	2
Colours	ton	0	8
Combs	package	0	2
Compasses	box	0	4
Confectionery	box	0	2
Copper, ingots	ton	0	8
Till	ton	0	8
Sheet	ton	0	8
Nails	ton	0	8
Do.	cask	0	4
Bolts or bars	ton	0	8
Copper, dross	ton	0	3
Copperas	ton	0	4
Cordage	ton	0	8
Old	ton	0	4
Cordial	puncheon	3	4
Do.	hhd.	0	3
Do.	quarter-cask	0	2
Corkwood	ton	4	0
Corks	basket	1	6
Do.	bag	1	6
Do.	gross	0	0⅛
Cottons. *See* Calico.			
Cotton wool	bale	0	2
Waste	bale	0	2
Cows	each	0	2
Cranes and windlasses	each	0	8
Cradles	each	0	0½
Cream of Tartar	ton	0	8
Crocks	dozen	0	2
Crowbars	dozen	0	2
Crystal	package	0	2
Crucibles	barrel	0	2
Culm. As Coals.			
Cullet	barrel	0	0½
Currants	ton	1	0
Cutlery	package	0	4
Cylinders, large	each	2	6
Small	each	1	3
Dates	ton	1	0
Deals, 8 feet and all under	120	0	8
Above 8 feet and under 12	120	1	4
Exceeding 12 feet	120	2	0
Deers	each	0	2
Divi divi	ton	0	6
Dogs	each	0	2
Drawers	chest	0	4
Drugs	ton	2	0
Do.	hhd.	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	case	0	4
Do.	chest	0	4
Do.	firkin	0	4
Do.	hamper	0	2
Do.	basket	0	2
Dust, founders'	hhd.	0	3
Millers'	ton	0	2
Dye stuffs	hhd.	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Woods	ton	0	4
Do.	bag	0	1
Dyeing woods, of every kind	ton	0	4
Earth, Fuller's	package	0	2
Earthenware	load	2	0
Do.	crate	0	3
Do.	hhd.	0	3
Do.	tierce	0	2
Do.	chest	0	1
Eau de Cologne	case	0	3
Ebony	ton	0	6
Eels, alive	box	0	1
Do.	package	0	1
s	package	0	1½
ry	ton	0	8
Do.	cask	0	3
Engines, fire	each	3	0
Fans, for winnowing	each	0	4
Feathers	bale	0	6
Do.	bag	0	3
Fenders, iron	each	0	0¼
Felt	ton	0	4
Do.	package	0	3

		s.	d.
Farina	package	0	6
Do.	ton	0	6
Figs	ton	1	4
Figures	case	1	0
Filters	crate	0	4
Filtering stones	each	0	0½
Fire-arms	case	1	0
Fish, dry	ton	0	6
Fresh	hhd.	0	3
Do.	barre or box	0	1
Flag stones	ton	0	3
Flannel	box	0	4
Flax, hemp and tow	ton	0	8
Flaxen, waste	ton, dry	0	4
Do.	ton, wet	0	2
Flax seed, in bulk	ton	0	6
Flax seed	hhd.	0	2
Do.	bag	0	1½
Do.	barrel	0	1
Fleshings	ton	0	2
Flint stones	ton	0	4
Floor cloth	package	0	4
Flour	ton	0	4
Do.	barrel	0	0½
Flower roots	package	0	3
Pots, stone	each	0	0½
Clay	dozen	0	0¼
Flummery	pipe	0	2
Founders' dust. *See* Dust.			
Fowls	crate	0	2
Do.	skip	0	1
Do.	box	0	1
Do.	basket	0	1
Do.	hamper	0	1
Fowl coops	each	0	1
Freestone	ton	0	3
Fruit, dry	ton	1	4
Green	pack	0	3
Fullers' earth	ton	0	4
Furniture, new	load	1	0
Do.	package	0	3
Do. single articles	dozen	0	6
Do. old	dozen	0	4
Fustic	ton	0	4
Galls	cask	0	2
Gambia	ton	6	4
Gamboge	package	0	4
Garden seeds	ton	0	8
Do.	sack	0	2
Do.	bag	0	1
Gas meters	each	0	1
Fittings	case	0	6
Geese, alive	100	0	6
Geneva	cask	0	4
Do.	case	0	2
Gentian root	package	0	3
Gigs	each	1	6
Gin	puncheon	0	4
Do.	hhd.	0	3
Ginger	ton	1	0
Do.	cask	0	3
Glass	hhd.	0	4
Do.	crate	0	3
Do.	tierce	0	3
Do.	hamper	0	3
Do.	box	0	1½
Do.	barrel	0	1½
Do. bottles. *See* Bottles.			
Do. broken	barrel	0	0½
Gold, ore	ton	2	0
Leaf	package	0	6
Glauber salts. *See* Salts.			
Glue	ton	0	6
Gloves	package	0	4
Globes	case	0	6
Goats	each	0	1
Grapes	barrel	0	2
Iron	dozen	0	1
Do.	box	0	2
Do.	jar	0	1
Grass, foreign	package	0	1
Seed	bag	0	1
Grates, metal	each	0	0½
Greaves	ton	0	3
Grindstones, large	each	0	3
Small	dozen	0	4
Groats	ton	0	6
Groceries	package	0	4
Do.	hhd.	0	4
Do.	tierce	0	3
Do.	crate	0	3
Do.	bag	0	2
Do.	chest	0	2
Do.	hamper	0	2

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		s.	d.
Groceries	barrel	0	1
Do.	keg	0	0½
Gum	ton	0	6
Guns, in cases	each	0	6
Gunpowder	cask of 100 lbs.	0	2
Barrels	50 lbs. and under	0	1
Guano	ton	0	4
Gypsum	ton	0	4
Grains	ton	0	2
Huckles	box	0	3
Haberdashery	truss or bale	0	4
Hair	bale	0	3
Haircloth	bundle	0	2
Hams	hhd.	0	3
Do.	puncheon	0	3
Do.	crate	0	3
Do.	tierce	0	2
Do.	bale	0	1
Do.	mat	0	1
Do.	barrel	0	0½
Hammocks	dozen	0	2
Handspikes	120	0	6
Hardware	hhd.	0	6
Do.	tierce	0	4
Do.	barrel	0	3
Do.	box	0	3
Do.	frame	0	3
Do.	case	0	3
Do.	chest	0	3
Do.	hamper	0	3
Do.	bundle	0	3
Harrows	each	0	3
Hats	crate or package	0	4
Old	bundle	0	1½
Do.	bale	0	1½
Hatters' stuff	hhd.	0	3
Hay	truss	0	1
Do.	ton	0	4
Do.	bale	0	1
Hay-rakes	dozen	0	1½
Heddles, loom	package	0	1½
Hemp	ton	0	8
Seed	bag	0	2
Herrings, salt	barrel	0	0½
Smoked	box	0	0½
Fresh	maze	0	0¼
Hickory billets	120	0	6
Hides, cow or ox	dozen	0	2
Kips	dozen	0	1
Honey	jar	0	1
Hoofs and horns	ton	0	3
Hooks, reaping	bale or hhd.	0	6
Hoops, hogshead	1,000	0	8
Tierce	1,000	0	6
Barrel	1,000	0	4
Half-barrel	1,000	0	3
Firkin	1,000	0	2
Hops	pocket	0	3
Do.	bag	0	3
Horses, mares, and geldings	each	0	6
Rocking	each	0	1
Horse covers	bundle	0	1
Hosiery	bale	0	4
Do.	package	0	4
Hurdles	120	0	2
Ice	ton	0	3
Indian corn	ton	0	3
Indigo	bag	0	2
Do.	chest	0	4
Ink	hhd.	0	3
Do.	barrel	0	2
Do.	keg	0	1
Do.	box	0	1
Iron, sheet	ton	0	6
Casting	ton	0	4
Pig	ton	0	2
Scrap	ton	0	2
Steel	ton	0	6
Do.	bundle	0	1
Bolts	ton	0	6
Nailrod	ton	0	4
Hoops	ton	0	4
Borings	cask	0	4
Wrought of all kinds	ton	0	4
Iceland moss	package	0	3
Iron liquor	pipe and puncheon	0	3
Do.	hhd.	0	3
Isinglass	package	0	2
Ivory	case	0	6
Black	hhd.	0	3
Jars, stone	gross of quarts	0	3
Jewellery	case	2	0
Plate	case	2	0

		s.	d.
Jack screws	each	0	1
Juice, lemon, lime, and orange	jar	0	1
Jute, same as Flax.			
Kelp	ton	0	3
Knapsacks	each	0	0¼
Knees, wood (ship's)	120	0	6
Kits, wood	dozen	0	1
Lace	package	0	6
Ladles, wood	120	0	2
Lambs	each	0	1
Lampblack	hhd.	0	4
Do.	tierce	0	3
Do.	cask	0	3
Lancewood	ton	0	3
Lard	hhd.	0	3
Do.	pun.	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Do.	skin	0	0⅛
Do.	firkin	0	0¼
Do.	half-firkin	0	0⅛
Do.	keg	0	0⅛
Do.	half-keg	0	0 1/16
Lasts, shoemakers	120	0	4
Laths, sawed	bundle	0	1
Split	bundle	0	0½
Lathwood	fathom	0	8
Lead	ton	0	6
Leather	truss or bale	0	3
Do.	package, small	0	2
Leeches	package	0	4
Lemons	chest	0	2
Do.	box	0	1
Lemon juice	cask	0	4
Lemonade	cask	0	4
Licorice	box	0	2
Do.	case	0	2
Do., juice	box	0	1
Do., root	bale	0	3
Lignum vitæ	ton	0	6
Lime	ton	0	3
Do.	hhd.	0	2
Do., putty	pun.	0	3
Do. do.	hhd.	0	2
Limestone, inward	ton	0	2
Linens	box or package	0	4
Linen shirts	bale or box	0	4
Liquor, printer's	pipe and puncheon	0	4
Lerms, all kinds	pipe and puncheon	0	4
Linseed cake	ton	0	3
Do.	ton	0	3
Logwood	ton	0	4
Do., ground	bag	0	1
Luggage	porter's load	0	3
Do.	package	0	2
Do.	bale	0	2
Maccaroni	case	0	2
Machinery	ton	1	6
Do., under one ton	case	0	6
Mace	box	0	3
Machines, weighing	each	0	4
Coffee fanners	each	0	4
Cooking apparatus	each	0	4
Copying press	each	0	4
Packing press	each	0	4
Sawing	each	0	4
Soap cutters	each	0	4
Straw cutters	each	0	4
Turnip drills	each	0	4
Madder	hhd.	0	6
Do., roots	ton	0	6
Mahogany	ton	1	0
Malt	ton	0	3
Do.	bag	0	1
Do.	sack	0	1
Manganese	ton	0	3
Mangles	each	0	4
Manure	ton	0	2
Manna	box	0	3
Marble	case	0	6
Do.	ton	0	8
Marbles	cask	0	3
Marmalade	case	0	4
Matches	case	0	4
Masts. As Timber.			
Mastic	cask	0	0½
Matting. hemp, &c.	package	0	3
Mats, rush, cass and straw	bundle of 10	0	0½
Meat, coarse	hhd.	0	3
Do.	cask	0	2
Do.	bale	0	1
Do.	box	0	1

		s.	d.
Meat, coarse	package	0	0½
Do.	barrel	0	0½
Do.	bag	0	0½
Do.	keg	0	0½
Do.	kits	0	0¼
Do.	half-keg	0	0¼
Meal. *See* Oatmeal.			
Do., wheaten. *See* Oatmeal.			
Medicine chests	each	0	3
Melons	box	0	4
Meters	box	0	8
Millinery. *See* Haberdashery.			
Mineral waters	case	0	6
Mills, bark	each	0	8
Millstones	each	0	8
Molasses	pun.	0	3
Do.	hhd.	0	2
Do.	half-pun	0	0½
Mother of pearl shells	package	0	4
Mooring buoys	each	0	8
Mules	each	0	3
Music	case	1	0
Musical instruments	small	0	6
Muslins	bale	0	4
Do.	box	0	3
Do.	skip	0	3
Do.	package	0	3
Do.	bag	0	3
Mustard	keg	0	0⅛
Naptha	pun.	0	4
Nails	cask	0	3
Do.	box	0	2
Do.	bag	0	1
Nails, screw	bag	0	2
Needlework of all kinds	box	0	4
Non-enumerated parcels and packages	large	0	3
	small	0	0½
Nuts	ton	0	6
Do.	bag or barrel	0	2
Hazel	bag	0	2
Ditto	barrel	0	2
Hickory	bag	0	2
Ditto	barrel	0	2
Cocoa	package	0	4
Nutmegs	package	0	4
Oakum	ton	0	4
Oars and spars under 6 in. diameter	120	1	0
Oats	ton	0	2½
Oatmeal	ton	0	3
Oil	hhd.	0	4
Do.	pipe	0	4
Do.	pun.	0	4
Do.	butt	0	4
Do.	barrel	0	2
Do.	chest	0	1
Do.	keg	0	1
Do.	jar	0	0½
Do., castor	hhd.	0	8
Do. do.	dupper	0	2
Do., cake. *See* Linseed Cake.			
Do., cloth	crate	0	4
Do. do.	package	0	4
Onions	ton	0	4
Do.	cask, hhd., and package	0	0½
Do.	basket	0	0½
Oranges	chest	0	2
Do.	box	0	1
Ore, lead	ton	0	3
Organs, hand	each	0	6
Oxen	each	0	2
Oysters	tierce and hamper	0	2
Do.	hhd.	0	3
Patterns. *See* Calicoes and Cottons.			
Paints	ton	0	8
Do.	cask	0	3
Do.	hamper and keg	0	1
Paper, brown	ton	0	8
Do., white or writing	package	0	4
Do.	bale	0	4
Do.	box	0	4
Do.	bundle	0	4
Do.	parcel	0	4
Do.	small parcel	0	3
Paper tubes	bale	0	2
Paling boards four feet long	120	0	2
Parchment cuttings	bag	0	3
Pease	bag	0	1½
in quantity, not split, or garden seed	ton	0	4
Pepper	barrel	0	3
Do.	bag	0	2
Perns	bale	0	2
Do.	bag	0	1½
Perfumery	package	0	4
Perry	pipe	0	3
Do.	hhd.	0	2
Pewter. Same as Lead.			
Pianofortes	each	1	6
Pickaxes	dozen	0	2
Pickles	box or hamper	0	3
Pictures	case	0	4
Picture frames	do.	0	2
Pigs	each	0	0¾
Do.	crate	0	6
Pins	chest	0	3
Pine boards	120	0	4
Pitch	barrel	0	1
Plaster of Paris	case	0	3
Plank. *See* Deals.			
Plants	mat	0	3
Do.	basket	0	3
Do.	bundle	0	1½
Plate and plated ware. As Jewellery.			
Ploughs	each	0	4
Plumbago	ton	0	4
Pomegranates	case	0	3
Pork	tub	0	2
Do.	tierce	0	1
Do.	bale	0	1
Do.	barrel	0	0½
Do.	half-barrel	0	0¼
Do.	firkin	0	0¼
Porter	hhd.	0	3
Do.	barrel	0	2
Do.	case	0	2
Do.	half-barrel	0	1
Pots and pans, metal. *See* Iron Castings.			
Potatoes	ton	0	3
Preserves, packages, and pots	large	0	2
Do. do.	small	0	0½
Propwood	ton	0	4
Prints or pictures	case	0	4
Painters liquors	cask	0	3
Prunes. *See* Dry Fruit.			
Pumice stone	ton	1	6
Pumps, iron and lead	each	0	3
Wood	ton	0	2
Putty, glazier's	cask	0	4
Pyrites, or sulphur ore	ton	0	3
Quicksilver	bottle	0	1
Quills	large bag	0	4
Do.	bag	0	2
Do.	box	0	2
Rags	ton	0	3
Do.	bale	0	3
Ranges, kitchen	each	0	2
Railway sleepers, wood	ton	0	3
Carriages	each	4	0
Engines	do.	5	0
Raisins	ton	1	6
Do.	boxes under 20 lbs.	0	0½
Rakes, garden	bundle	0	2
Reeds, cane	box	0	2
Do.	bundle	0	0¼
Rennet skins	keg	0	1
Retorts, glass and clay	do.	0	0¼
Metal. As Castings.			
Rice	ton	0	6
Do.	bag of 2 cwt.	0	1
Ropes, new	ton	0	8
Old	do.	0	4
Rods, basket	bundle of 120	0	0⅛
Rosewood	ton	1	0
Rosin	barrel	0	1
Rum	puncheon	0	3
Do.	hhd.	0	2
Rushes	bundle	0	0½
Rye	ton	0	3
Sacks or bags	bundle of 25	0	1
Saffron	package	0	4
Sand, moulding	ton	0	2
Glass	do.	0	3
Building	do.	0	1
Saddlery	package	0	4
Sacking	bale	0	3
Do.	bundle	0	1½
Do.	piece	0	0⅛
Safflower	ton	2	0
Sago	do.	0	8
Sails	bale	0	4
Salt	ton	0	3
Salts, bleachers. *See* Bleaching Powder.			
Salts, Glauber	cask	0	3
Do.	chest	0	3
Do.	barrel	0	1½
Saltpetre	ton	0	8
Salt, rock	do.	0	3
Sausages	package	0	2

		s.	d.
Sawdust	bag	0	0½
Screws, wood	120	0	1
Jack	each	0	1
Scythes	bundle	0	0¼
Scythe stones	hhd.	0	6
Sedans	each	1	0
Seeds, meal	ton	0	3
Seed, not garden	bag	0	1½
Sheathing felt	package	0	3
Shell fish	hhd.	0	3
Shells, fancy	package	0	4
Sheep and lambs	each	0	1
Shell fish of all kinds	pack	0	2
Shooks (puncheon or barrel)	bundle	0	1
Shoes and boots, new	hhd.	0	6
Do. do.	barrel	0	3
Do. do.	bag	0	3
Do. do. old	packages, all kinds	0	3
Shot	ton	1	0
Shovels, wood	120	0	4
Shumac	ton	0	8
Shuttles	package	0	3
Shower baths	each	0	3
Silkworm gut	bundle	0	2
Silk or satin	package	0	6
Sieves	dozen	0	2
Silver ore	ton	1	0
Senna	package	0	3
Skins, kip, and calf	bundle	0	0¾
Rennet	keg	0	1
Do.	bag	0	1
Do.	bale	0	1
Do.	bundle	0	1
Slates	ton	0	2
Slate slabs	ton	0	3
Smalts	cask	0	2
Snakes, garden. *See* Hardware.			
Scales. *See* ditto.			
Snuff	hamper	0	3
Do.	keg	0	1
Do.	jar	0	1
Soap	barrel	0	2
Do.	firkin	0	2½
Do.	box not exceeding 62 lbs.	0	0½
Do.	exceeding ditto	0	1
Do., black	firkin	0	0½
Soda, ash	ton	0	4
Do.	hhd.	0	3
Do.	cask or tierce	0	2½
Do.	barrel	0	1
Soda	ton	0	4
Do.	barrel	0	1½
Do., water	tierce	0	3
Do. do.	hamper	0	1½
Soot	hhd.	0	2
Spars and oars under 6 inches diameter	120	1	0
Spades and shovels	package	0	0½
Spade shafts	bundle	0	0
Specimens	case	0	2
Spectacles	do.	9	6
Spices of all kinds	pack	0	6
Spindles. *See* Machinery.			
Spokes, coach and car	1,000	1	4
Sponge	package	0	6
Spoons, wood	120	0	1
Starch	hhd.	0	3
Do.	tierce	0	2½
Do.	ton	0	6
Do.	chest	0	2½
Do.	box	0	1½
Do.	barrel	0	1½
Do.	cask	0	1½
Do.	case	0	1½
Stationery	package	0	4
Staves, pipe, above 50 in. long	120	0	4
Staves, under 50 inches long	120	0	3
Hogshead	120	0	1½
Barrel	120	0	0¾
Heading	120	0	0¾
Steel. *See* Iron.			
Sticks, walking	package	0	3
Stirks, young cows	each	0	2
Stones	ton	0	2
Cutlers	package	0	2
Stoves, large	each	0	3
Small	each	0	1½
Straw	ton	0	4
Bonnets	box	0	3
Plait	bundle	0	1
Do.	bale	0	1
Stamps	box or package	0	6
Straw	bale	0	1
Succades	box	0	3
Sugar	hhd.	0	6
Do.	tierces	0	4
Do.	barrel	0	1½
Sugar	bag	0	1½
Mauritius or East India	ton	0	8
Candy. *See* Candy.			
Sulphur	ton	0	8
Do.	casks of all kinds	0	3
Tallow	hhd.	0	6
Under 5 cwt.	cask	0	3
Do.	seron	0	1½
Tamarinds	package	0	2
Tan forks	dozen	0	1
Tanner's waste	ton	0	4
Tar	barrel	0	1
Tares	ton	0	3
Do.	sack	0	1½
Tea	chest	0	3
Do.	half chest	0	1½
Telescopes	case	0	8
Terra japonica	ton	0	6
Do.	basket	0	0¾
Thrashing machines	each	0	6
Thread	box	0	2
Do.	package	0	2
Thrums	package	0	1½
Tiles, common	1,000	1	0
Flooring	1,000	0	3
Timber of all kinds	Loads of 50 feet	0	4
Tin plate	blocks	0	1
Do.	ingots	0	1
Do.	box	0	0½
Ware	box	0	1
Tobacco	hhd.	0	6
Do.	barrel	0	3
Pipes	crate	0	3
Do.	box	0	1
Tombstones	each	0	4
Tongues	barrel	0	1
Do.	keg	0	0½
Do.	firkin	0	0½
Do.	half-keg	0	0¼
Do.	half-firkin	0	0⅛
Tortoise shells	case	1	0
Tow	ton	0	8
Toys	cask	0	6
Do.	case	0	4
Trees or plants	bundles	0	3
Treenails	120	0	1
Tripe. Same as Beef.			
Trucks	each	0	3
Trunks	crate	0	3
Turmerick	ton	0	4
Turnips	crate	0	2
Turning lathes	each	0	4
Turpentine, spirits of	puncheon	0	6
Do.	hogshead	0	4
Raw	barrel	0	1
Turtles	each	0	4
Twigs	mat	0	3
Twist	bale	0	3
Types	box	0	2
Twine	box	0	2
Umbrellas	case	0	4
Valonia	ton	0	6
Varnish	cask	0	3
Do.	basket	0	1½
Vegetables	ton	0	3
Do.	bag	0	1½
Do.	crate	0	1½
Vetches	bag	0	0¾
Vermilion	package	0	8
Velvet	package	0	8
Vinegar	pipe	0	4
Do.	barrel	0	3
Do.	hhd.	0	3
Do.	quarter cask	0	2
Vitriol	hhd.	0	4
Oil of	carboy or bottle	0	0½
Veneers	package	0	6
Vices, smiths	each	0	1
Watch glasses	case	0	4
Wedges, ships	120	0	1
Whalebone	case	0	6
Wheat	ton	0	3
Wheels, spinning	each	0	2
Coach and car	each	0	1
Wheelbarrows	each	0	1
Whelks	sack	0	1
Whips. *See* Saddlery.			
Whisky	puncheon	0	4
Do.	hhd.	0	3
Do.	barrel	0	3
Whiting	ton	0	2
Do.	hhd.	0	2
Do.	barrel	0	0½

APPENDIX A.

Londonderry Customs Port—*cont.*

Londonderry—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Wick, candle	bale or bag	0	3
Wine	pipe	0	6
Do.	hhd.	0	4
Do.	quarter cask	0	3
Do.	case	0	3
Do.	hamper	0	3
Window frames	dozen	0	3
Glazed	dozen	0	4
Wire, iron	bundle	0	1
Brass and copper	bundle	0	2
For cards	barrel	0	3
Cloth	box	0	3
Wool	bale	0	2
Do.	bag	0	2
Woollens	package	0	4
Do.	truss	0	4
Do.	bale	0	4
Wood screws	120	0	1
Do.	bag	0	0¼
Wood rollers	120	0	1
Do.	bag	0	0¼
Yams	ton	0	4
Yarn	crate	0	3
Do.	truss	0	3
Do.	box	0	3
Yarn	bale	0	3
Do.	package	0	3
Do.	skip, single	0	2
Do.	beam, bag, and bundle	0	2
Yeast. *See* Barm.			
Zinc	ton	0	6

Articles imported or exported which are not before particularized, and not otherwise rated, viz.:—

		s.	d.
Hogshead		0	5
Puncheon		0	4
Cask, not otherwise described		0	4
Tierce		0	3
Trunk, chest, or bale		0	3
Box		0	3
Crate		0	3
Barrel and half barrel		0	2
Firkin and keg		0	1
Hamper and half hamper		0	1
Basket, bag, or bundle		0	1
Turf	ton	0	4
Turnips, parsnips, mangel wortzel and beet	ton	0	4
Yarn	ton	1	6

(See schedule A. of Act.)

Articles not enumerated in the foregoing schedule to be charged with a rate equal to that on goods of a similar nature.

These dues have not yet been levied.

3. GRAVING DOCK DUES.

The 66th section of the Act authorizes the commissioners to levy, for the use of their graving dock, the several dues and rates not exceeding those specified in the following schedule :—

	Four Tides, including going in and coming out.			Five Tides, including going in and coming out.			Six Tides, including going in and coming out.			Seven Tides, including going in and coming out.			Eight Tides, including going in and coming out.			Above Eight Tides, and not exceeding Twenty-four Tides.			Two Neaps.			Three Neaps.			Four Neaps.		
TONS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
A Ship or Vessel not exceeding - 50	5	2	10	5	19	2	6	15	6	7	11	10	8	8	2	13	8	0	26	16	0	40	4	0	53	12	0
Ditto 51 tons, and not exceeding - 100	5	11	0	6	7	4	7	3	8	8	0	0	8	16	4	14	7	0	28	14	0	43	1	0	57	8	0
101 „ „ 125	5	19	2	6	15	6	7	11	10	8	8	2	9	4	6	15	6	0	30	12	0	45	18	0	61	4	0
126 „ „ 150	6	7	4	7	3	8	8	0	0	8	16	4	9	12	8	16	5	0	32	10	0	48	15	0	65	0	0
151 „ „ 175	6	15	6	7	11	10	8	8	2	9	4	6	10	0	10	17	4	0	34	8	0	51	12	0	68	16	0
176 „ „ 200	7	3	8	8	0	0	8	16	4	9	12	8	10	9	0	18	3	0	36	6	0	54	9	0	72	12	0
201 „ „ 225	7	11	10	8	8	2	9	4	6	10	0	10	10	17	2	19	2	0	38	4	0	57	6	0	76	8	0
226 „ „ 250	8	0	0	8	16	4	9	12	8	10	9	0	11	5	4	20	1	0	40	2	0	60	3	0	80	4	0
251 „ „ 275	8	8	2	9	4	6	10	0	10	10	17	2	11	13	6	21	0	0	42	0	0	63	0	0	84	0	0
276 „ „ 300	8	16	4	9	12	8	10	9	0	11	5	4	12	1	8	21	19	0	43	18	0	65	17	0	87	16	0
301 „ „ 325	9	4	6	10	0	10	10	17	2	11	13	6	12	9	10	22	18	0	45	16	0	68	14	0	91	12	0
326 „ „ 350	9	12	8	10	9	0	11	5	4	12	1	8	12	18	0	23	17	0	47	14	0	71	11	0	95	8	0
351 „ „ 375	10	0	10	10	17	2	11	13	6	12	9	16	13	6	2	24	16	0	49	12	0	74	8	0	99	4	0
376 „ „ 400	10	9	0	11	5	4	12	1	8	12	18	0	13	14	4	25	15	0	51	10	0	77	5	0	103	0	0
401 „ „ 425	10	17	2	11	13	6	12	9	10	13	6	2	14	2	6	26	14	0	53	8	0	80	2	0	106	16	0
426 „ „ 450	11	5	4	12	1	8	12	18	0	13	14	4	14	10	8	27	13	0	55	6	0	82	19	0	110	12	0
451 „ „ 475	11	13	6	12	9	10	13	6	2	14	2	6	14	18	10	28	12	0	57	4	0	85	16	0	114	8	0
476 „ „ 500	12	1	8	12	18	0	13	14	4	14	10	0	15	7	0	29	11	0	59	2	0	88	13	0	118	4	0
501 „ „ 525	12	9	10	13	6	2	14	2	6	14	18	10	15	15	2	30	10	0	61	0	0	91	10	0	122	0	0
526 „ „ 550	12	18	0	13	14	4	14	10	0	15	7	0	16	3	4	31	9	0	62	18	0	94	7	0	125	16	0
551 „ „ 575	13	6	2	14	2	6	14	18	10	15	15	2	16	11	6	32	8	0	64	16	0	97	4	0	129	12	0
576 „ „ 600	13	14	4	14	10	8	15	7	0	16	3	4	16	19	8	33	7	0	64	14	0	100	1	0	133	8	0
601 „ „ 625	14	2	6	14	18	10	15	15	2	16	11	6	17	7	10	34	6	0	68	12	0	102	18	0	137	4	0
626 „ „ 650	14	10	8	15	7	0	16	3	4	16	19	8	17	16	0	35	5	0	70	10	0	105	15	0	141	0	0
651 „ „ 675	14	18	10	15	15	0	16	11	6	17	7	10	18	4	2	36	4	0	72	8	0	108	12	0	144	16	0
676 „ „ 700	15	7	0	16	3	4	16	19	8	17	16	0	18	12	4	37	3	0	74	6	0	111	9	0	148	12	0
701 „ „ 725	15	15	2	16	11	6	17	7	10	18	4	2	19	0	6	38	2	0	76	4	0	114	6	0	152	8	0
726 „ „ 750	16	3	4	16	19	8	17	16	0	18	12	4	19	8	8	39	1	0	78	2	0	117	3	0	156	4	0
751 „ „ 775	16	11	6	17	7	10	18	4	2	19	0	6	19	16	10	40	0	0	80	0	0	120	0	0	160	0	0
776 „ „ 800	16	19	8	17	16	0	18	12	4	19	8	8	20	5	0	40	19	0	81	18	0	122	17	0	163	16	0
801 „ „ 825	17	7	10	18	4	2	19	0	6	19	16	10	20	13	2	41	18	0	83	16	0	125	14	0	167	12	0
826 „ „ 850	17	16	0	18	12	4	19	8	8	20	5	0	21	1	4	42	17	0	85	14	0	128	11	0	171	8	0
851 „ „ 875	18	4	2	19	0	6	19	16	10	20	13	2	21	9	6	43	16	0	87	12	0	131	8	0	175	4	0
876 „ „ 900	18	12	4	19	8	8	20	5	0	21	1	4	21	17	8	44	15	0	89	10	0	134	5	0	179	0	0
901 „ „ 925	19	0	6	19	16	10	20	13	2	21	9	6	22	5	10	45	14	0	91	8	0	137	2	0	182	16	0
926 „ „ 950	19	8	8	20	5	0	21	1	4	21	17	8	22	14	0	46	13	0	93	6	0	139	19	0	186	12	0
951 „ „ 975	19	16	10	20	13	2	21	9	6	22	5	10	23	2	2	47	12	0	95	4	0	142	16	0	190	8	0
976 „ „ 1,000	20	5	0	21	1	4	21	17	8	22	14	0	23	10	4	48	11	0	97	2	0	145	13	0	194	4	0
1,001 „ „ 1,025	20	13	2	21	9	6	22	5	10	23	2	2	23	18	6	49	10	0	99	0	0	148	10	0	198	0	0
1,026 „ „ 1,050	21	1	4	21	17	8	22	14	0	23	10	4	24	6	8	50	9	0	100	18	0	151	7	0	201	16	0
1,051 „ „ 1,075	21	9	6	22	5	10	22	3	2	23	18	6	24	14	10	51	8	0	102	16	0	154	4	0	205	12	0
1,076 „ „ 1,100	21	17	8	22	14	0	23	10	4	24	6	8	25	3	0	52	7	0	104	14	0	157	1	0	209	8	0
1,101 „ „ 1,125	22	5	10	23	2	2	23	18	6	24	14	10	25	11	2	53	6	0	106	12	0	159	18	0	213	4	0
1,126 „ „ 1,150	22	14	0	23	10	4	24	6	8	25	3	0	25	19	4	54	5	0	108	10	0	162	15	0	217	0	0
1,151 „ „ 1,175	23	2	2	23	18	6	24	14	10	25	11	2	26	7	6	55	4	0	110	8	0	165	12	0	220	16	0
1,176 „ „ 1,200	23	10	4	24	6	8	25	3	0	25	19	4	26	15	8	56	3	0	112	6	0	168	9	0	224	12	0

(See schedule B. of Act.)

These dues have not yet been levied.

4. DUES FOR WAREHOUSES, WHARFS, CRANES, AND WEIGHING MACHINES.

Power is given to the Commissioners by the 67th section to levy for the use of their warehouses, wharfs, cranes, and weighing machines, such reasonable rates as the commissioners shall from time to time appoint, not exceeding the several rates set forth in the following schedule:—

WAREHOUSES AND WHARFS.

	s.	d.
For every ton of goods which shall remain in any warehouse or shed or on any wharf not more than two days	0	6
And for every day or part of a day after such two days	0	4

CRANES.

				s.	d.
All goods or packages not exceeding one ton				0	2
Exceeding one ton and not exceeding two tons				0	3
„	two tons	„	three tons	0	5
„	three tons	„	four tons	0	7
„	four tons	„	five tons	0	9
„	five tons	„	six tons	0	11
„	six tons	„	seven tons	1	1
„	seven tons	„	eight tons	1	3
„	eight tons	„	nine tons	1	6
„	nine tons	„	ten tons	1	9
„	ten tons and upwards			2	6

WEIGHING MACHINES.

For goods weighed, 1*d.* for each ton or part of a ton.

(See schedule C. of Act.)

These dues have not yet been levied.

5. BALLAST DUES.

The commissioners have the exclusive privilege of supplying and removing ballast, and by the 78th section of the Act the commissioners are authorized to levy on vessels taking in or discharging ballast any sum not exceeding the following rates:—

	s.	d.
For stone or gravel ballast supplied to any ship or vessel, per ton	1	8
For sand or any other ballast, not being stone or gravel, supplied to any ship or vessel, per ton	1	3
For ballast of any description put out from any ship or vessel, per ton	1	3

(See schedule E. of Act.)

The dues for ballast are not at present levied.

These dues are leviable by commissioners appointed under the Act 17 & 18 Vict. c. clxxvii. and their successors, and are applicable to the payment of the expenses of passing the Act, of the principal and interest of money borrowed on the security of the harbour revenues, to the construction and maintenance of the works authorized by the Act, and improvement and extension of the port, and in otherwise carrying into effect the provisions of the Act, and to no other purpose whatever. (See s. 89 and 90 of Act.)

After the payment of the debt secured on the dues and rates, the commissioners are empowered to create by annual contributions from the harbour revenues not exceeding 1,000*l.*, a fund of 10,000*l.* for the purpose of extraordinary expenditure on the repairs and improvement of the port. (See s. 91 of Act.)

If, after the creation of this fund there should be a surplus in the hands of the commissioners, the dues and tolls are to be so reduced as to produce only the annual amount necessary for the management of the harbour. The schedules of such reduced tolls are, however, subject to a reference by five or more shipowners or traders of Londonderry to the Board of Trade, whose decision thereon would be final. On refusal or neglect of the commissioners to reduce the dues, application by parties interested may be made to the Board of Trade, who are to make such order thereon as they may see fit. Should it however appear that the revenue arising from such reduced tolls is inadequate to the maintenance of the harbour, the Commissioners are empowered to submit to the Board of Trade for their approval an amended schedule of dues and tolls. (See s. 92, 94, 95, and 96 of Act.)

On complaint made to the Board of Trade that the accounts of the commissioners have not been duly kept, or that any tolls have been improperly or unfairly levied, the Board of Trade may appoint an auditor to examine into and report to them on the subject. (See s. 98 of Act.)

By the 61st section it is provided that, at the end of five years after the passing of the Act, the commissioners shall appropriate annually, out of the harbour revenues, for the formation of a sinking fund, a sum not less than one per cent., and after ten years, than 2½ per cent. on the money borrowed on the security of the dues.

The 75th section empowers the commissioners to appropriate, out of the harbour revenues, a sum not exceeding 100*l.* in any one year to the superannuation of pilots and their widows; also to grant gratuities not exceeding 10*l.* in each case to meritorious pilots. The aggregate amount applied to these purposes in 1852, was 21*l.* 17*s.* 4*d.* There also appear in the accounts the further sums of 7*l.* 2*s.* 6*d.* and 5*l.*, being the amount of the expenses of pilots from an out-station at Londonderry.

Appendix A.

Londonderry Customs Port—*cont.*

Londonderry—*cont.*

Harbour Commissioners—*cont.*

The 84th, 85th, and 86th sections vest in the commissioners the sole authority for the supply and removal of ballast.

The limits within which the dues are leviable are defined by the 57th section of the Act. They extend from Sifford Bridge to a line drawn from Greencastle Fort, in the county of Donegal, to the tower on Magilligan Point at Londonderry.

By the 62nd section of the Act 2 & 3 W. 4. cap. cvii., now repealed, power was given to Her Majesty in Council or the Lords of the Treasury to assimilate the dues payable on foreign vessels, or on such as might be deemed expedient, to those payable in respect of British ships, but it appears that this power had not been exercised. The differential duty on foreign privileged vessels in 1852 paid out of the Consolidated Fund amounted to 276*l.* 14*s.* 8*d.*; the differential duty levied on foreign unprivileged vessels in the same year was 6*l.* 6*s.* As under the existing Act there are no differential duties, this charge on the public revenue will in future cease.

The other revenues of the commissioners in 1852 consisted of:—Interest, 109*l.* 13*s.* 1*d.*; and Pilots' licences and fines, 27*l.* 13*s.* 5*d.*: in all, 136*l.* 16*s.* 6*d.* The balance in the hands of the commissioners at the close of their financial year, 30th October 1852, was 4,184*l.* 17*s.* 8*d.*

There is no debt charged on the harbour revenues.

Municipal Corporation.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF LONDONDERRY.

1. ANCHORAGE.

1*s.* 6*d.* on each vessel with one mast.
2*s.* 6*d.* on each vessel with two or more masts.

Gross amount levied in 1852, 87*l.* 2*s.*

These are ancient dues, the property of the Municipal Corporation of Londonderry, subject to cleansing and watching the quays, and supplying water to the shipping. The proceeds, less the quaymaster's salary amounting to 20*l.* annually, are paid into the borough fund. The other corporate revenues in 1852 amounted to 861*l.* 8*s.* 2*d.*

There was no borough rate. It appears that a debt of 300*l.* is charged on the borough fund.

Lessees of the Irish Society.

Dues are levied by the Lessees of the Hon. the Irish Society for the use of the public quays at Londonderry.

Dunfanaughy.

DUNFANAUGHY.

Trustee of the Quay.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY THE LORD OF THE MANOR OF PURTIN ISLAND AS TRUSTEE OF DUNFANAUGHY QUAY.

1. TONNAGE DUTY.

1*d.* per registered ton on all vessels using the quay; 2*d.* per ton used formerly to be charged.

Gross amount annually levied, on an average of the last twenty-three years, 3*l.* 3*s.* 11*d.*

These dues are levied under a copy constat, dated the 19th February in the 15th year of Charles I., by the Lord of the Manor of Purtin Island, who is bound to apply them to the maintenance and improvement of the quay.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of LONDONDERRY, in 1852.

Places within the Customs Port of Londonderry.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Londonderry -	Harbour Commissioners -	2,217 12 5		
	Municipal Corporation - -	87 2 0		
	Warden and Assistants of Dover Harbour (England) - -	3 4 0		
	Ramsgate Harbour Trustees (England) - - -	*2 5 6		
			2,310 3 11	
Dunfanaughy -	Trustee of the Quay - -	†3 3 11	3 3 11	
				2,313 7 10

* For the year ending 31st December, 1851.
† Annually on an average of the last twenty-three years.

CUSTOMS PORT OF COLERAINE.

Coleraine Customs Port.

The Customs Port of Coleraine extends from Downhill Land, the eastern limit of the Customs Port of Londonderry, to the south bank of Glendon River, the northern limit of the Customs Port of Belfast.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Portrush Harbour Company, at Coleraine and Portrush; Sir G. W. Macnaghten at Ballintrae; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

COLERAINE AND PORTRUSH.

Coleraine and Portrush.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE PORTRUSH HARBOUR COMPANY.

Portrush Harbour Company.

1. TONNAGE DUES.

On all vessels frequenting the Harbour of Portrush, or the River Bann, the following charges are leviable:—

	£	s.	d.
Trading vessels to or from foreign parts to load or unload, per ton	0	1	0
Vessels coastwise, per ton	0	0	6
Pleasure yachts and boats belonging to the harbour of Portrush, per annum	1	1	0
Every vessel entering and using the harbour of Portrush from stress of weather, or outward bound, waiting for a wind, or for repairs, per ton	0	0	3
Every vessel remaining in the said harbour more than twelve days after the weather abates or the wind permits, unless for repairs, per diem, ditto	0	0	2

(See schedule A. of Act 7 & 8 Geo. 4. c. ciii.)

The dues as at present levied are according to the following table:—

	£	s.	d.
On all trading vessels to and from foreign parts, to load or unload, per ton	0	1	0
On all sailing vessels coastwise, per ton	0	0	6
Steam vessels, making this harbour the terminus of their voyage, per ton	0	0	1½
Steam vessels, calling in the harbour, but making it an intermediate port, per ton	0	0	1½
Pleasure yachts and boats using the harbour, per annum	0	10	0

2. DUES ON IMPORTS AND EXPORTS.

The Portrush Harbour Company are authorized to levy dues on cargoes, laden or unladen, at the ports of Coleraine or Portrush, according to the following schedule:—

	s.	d.
Corn and seeds of all kinds, per ton	1	6
Coals, per ton	0	9
Leather: hides and skins—		
For every cwt. of tanned hides and calf skins	0	2
Raw hide	0	1
Hundred of pelts	0	9
Ton of tan or bark	1	8
Groceries of all kinds, by the cwt.	0	8
Ale, porter, cider, perry, vinegar, and oil—		
For every butt	1	0
Puncheon	0	9
Hogshead	0	6
Barrel	0	4
Per dozen, in hampers	0	2
Madder, at per cask	0	6
Spirits and wines—		
For every pipe or butt	3	6
Hogshead	2	6
Half-hogshead	1	6
Quarter hogshead	1	0
Under twenty gallons, at per gallon	0	1
Per dozen, in hampers	0	3
For every four-wheeled carriage	7	0
Two wheeled carriage	3	6
Horse, mare, or gelding	1	6
Other beast	0	6
Linen—		
Per bale or box	0	6
Per half ditto	0	4
Per quarter ditto	0	2
Loose, or in bags, per roll	0	8
Per chest	0	6

	s.	d.
Linen—*cont.*		
Per half ditto	0	4
Per quarter chest	0	2
Hay and straw—		
For every ton of hay and straw	0	6
Timber and deals—		
For every load of oak, elm, pine, beech, and fir timber	0	6
For every load of deals, battens, and lathwood	0	6
Mahogany—		
For every cubic foot of mahogany, teak wood, or other valuable woods	0	0½
For every ton of hemp, cordage, and yarn	1	8
Barrel of pitch, tar, grease, rosin, &c.	0	6
Stone, slate, &c.—		
For every ton of stone, slate, plaster of Paris, alum, unwrought iron, bar iron, lead, &c.	1	0
For every cubic foot of marble	0	1
1,000 of slates or tiles	0	10
1,000 of bricks	1	6
Crate of glass or earthenware	0	3
Organ	5	0
Pianoforte, harpsichord, or harp	1	0
For every 100 pipe staves	1	0
For every ton of copper, pewter, brass, and other metals, except iron and lead	0	6
For bale of goods, and all other articles, wares, or merchandizes not specified in this Schedule, according to the amount of freight at per cwt.	1	6
And an additional rate or duty to the same amount for every 48 hours beyond the first 24 hours, or for any shorter period of time after the first 24 hours, or after any one complete term of 48 hours.		

(See schedule B of Act 7 & 8 Geo. 4. c. ciii.)

The charges in this schedule have been at various times reduced; those now levied appear in the following table:—

		s.	d.
Ashes, pot	barrel	0	3½
weed	do.	0	2½
Russia	cask	0	9
Asses or mules	each	0	6
Almonds	cwt.	0	1
Apples	barrel	0	2½
Do. in bulk or sack	bushel	0	0½
Ale, beer, and porter	barrel	0	2½
Do.	hhd.	0	4
Do., in bottles or jars	hamper	0	1½

		s.	d.
Bacon	bale	0	2½
Do.	tierce	0	3½
Do.	hhd.	0	6
Bee's wax	cwt.	0	2
Bran	ton	1	6
Bark, oak, and other kinds	do.	1	6
Butter	firkin	0	1
Baggage	package	0	2
Barilla	bale	0	6
in bulk	ton	1	0

Appendix A.

Coleraine Customs Port—*cont.*

Coleraine and Portrush—*cont.*

Portrush Harbour Company.—*cont.*

		s.	d.
Brimstone	do.	1	0
Bottles	gross	0	6
Biscuits	ton	1	6
Bricks, fire	100	0	3
common	1000	0	6
Bones	ton	0	9
Beef	tierce	0	3½
Do.	barrel	0	2½
Books	box or package	0	6
Barrels, empty	each	0	1
Boxes, do.	do.	0	0½
Cider and perry	pipe or puncheon	0	9
Do.	hhd.	0	5
Do., in bottles or jars	hamper	0	1½
Coals	ton	0	6
Calf skins, raw	cwt.	0	1½
tanned	do.	0	2
Cinnamon or cassia	do.	0	3
Cheese	do.	0	1½
Coffee and cocoa	do.	0	2
Copper	ton	0	6
Cream tartar	cwt.	0	2
Casks, empty, of all kinds	each	0	1
Currants	cwt.	0	2
Cocoa nuts	do.	0	6
Cotton	bag	0	4
Do.	pocket	0	2
Cloverseed	cwt.	0	2
Clay, pipe	ton	0	6
Cables and cordage	cwt.	0	1
Candles	do.	0	1
Corkwood	do.	0	2
Cane reeds	bundle	0	1½
Candles, wax and spermaceti	cwt.	0	3
Corn and grain of all kinds	ton	0	10
Coaches, chariots and chaises	each	3	6
Curricles and gigs	do.	1	6
Cars, jaunting	do.	1	0
Cows and oxen	do.	0	3
Canvas	package	0	4
Cotton goods	do.	0	4
Drugs and apothecaries' wares	package	0	6
Elephant's teeth	cwt.	0	1
Eggs	package	0	4
Earthenware	crate or cask	0	3
Do.	box	0	2
Do., loose	load	0	6
Flax	ton	1	6
Feathers	cwt.	0	6
Fruit of all kinds, dried, not otherwise enumerated	cwt.	0	2
Flour	bag or barrel	0	2
Fish, salt or dried, of all kinds	100	0	6
in boxes	box	0	4
Flaxseed	hhd.	0	3½
Do.	barrel or bag	0	2
Do., loose	quarter	0	3½
Glass	crate	0	4
Do.	box	0	2
Ginger	cwt.	0	2
Glue	cwt.	0	1½
Groceries of all kinds, not otherwise enumerated	cwt.	0	2
Hay or straw	ton	0	6
Hams	hhd.	0	9
Do., loose	dozen	0	1½
Hides, ox, cow, and all other kinds not otherwise enumerated	each	0	0½
Hops	bag	0	6
Do.	pocket	0	4
Hemp	ton	1	6
codilla	do.	1	6
Hoops	1,000	0	6
Horns	1,000	1	6
Herrings and other fish, in barrels	barrel	0	2½
Horses, mares, and geldings, except ponies	each	0	1
Hardware	hhd.	0	9
Do.	bale	0	6
Do.	package	0	4
Highland, or other ponies	each	0	6
Indigo	seron	0	4
Do.	box	0	8
Iron	ton	0	10
Kelp	ton	0	6
Linen	box	0	6
Do.	bale	0	4
Yarn	bale	0	6
Lead	ton	1	0
Leather, tanned or dressed	cwt.	0	2
Lard	firkin	0	1
Liquorice	package	0	4
Lemons and oranges	box	0	3
Lime or lemon juice	puncheon	0	9
Do.	hhd.	0	5
Madder	cask	0	6
Root	bale	0	3
Marble	ton	1	0
Mats	100	0	4
Molasses	puncheon	0	9
Do.	barrel	0	2½
Meal	ton	1	0
Money	package	0	6
Mill stones	each	1	6
Malt	ton	1	0
Mustard	keg	0	1
Metal machinery	ton	1	0
Nuts	sack or barrel	0	3
Oil, fish, seed, or palm	puncheon	0	9
Do.	hhd.	0	6
Do.	barrel	0	4
Onions	bushel	0	1½
Pimento	cwt.	0	2
Pitch	barrel	0	2½
Pepper	bag	0	4
Do.	robbin	0	0½
Potatoes	ton	0	6
Pork	tierce	0	3½
Do.	barrel	0	2½
Pigs, dead or alive	each	0	0½
Paint and painters' colours	barrel	0	2½
Do.	keg	0	1
Quills	1,000	0	2
Rosin, loose	ton	0	10
Do.	barrel	0	2½
Rice	tierce	0	4
Do.	barrel	0	2½
Rags and old ropes	ton	0	10
Rushes	12 bundles	0	1
Oatmeal seeds	ton	1	0
Sheep	each	0	1½
Starch	hhd.	0	9
Do.	tierce	0	4
Do.	barrel	0	2½
Steel	ton	1	0
Soap	box	0	1½
Soft	firkin	0	1
Silk, unwrought	package	0	6
Sumack	bag	0	1½
Shot	ton	1	0
Salt and salt rock	ton	0	9
Slates of all kinds	ton	0	9
Smalts	cwt.	0	2
Skins, kip, sheep, and all other kinds not otherwise enumerated	cwt.	0	2
Sugar	hhd.	0	9
Do.	tierce or chest	0	6
Do.	barrel	0	2½
Do.	bag	0	1½
Stones	ton	0	4
Seeds, not otherwise enumerated	cwt.	0	2
Tallow	hhd.	0	6
Do.	barrel	0	2½
Do.	skin	0	1½
Tobacco	hhd.	1	0
Tow	ton	1	6
Tin plates	box	0	1
Tar	barrel	0	2½
Turpentine	tierce	0	6
Do.	barrel	0	2½
Tea	chest or box	0	2½
Tiles	100	0	3
Drainage	1,000	0	3
Vinegar	tierce	0	6
Do.	barrel	0	2½
Valonia	ton	1	6
Vitriol	bottle	0	1½
Empty bottles	each	0	0½
Wool	cwt.	0	2
Wine and spirits	butt	0	10
Do.	pipe	0	10
Do.	hhd.	0	5
Do.	quarter cask	0	2½
Do.	hamper or box	0	3
Woollen goods	bale or package	0	6
Woods, for dying of all kinds	ton	1	0

		s.	d.
Mahogany and all other wood for cabinet makers, ton	-	1	6
Tobacco pipes	box	0	2
Staves, pipe	120	1	0
Hogshead	120	0	6
Barrel	120	0	3
Deals, not exceeding 3¼ inches in thickness, 9 in breadth, or 12 feet in length	120	2	7½
Not exceeding 14 feet in length	120	3	0
16	120	3	6
18 feet in length	120	4	0
21	120	4	8
30	120	6	7
40	120	8	9
Deals, above 9 inches in breadth, &c., to be rated in proportion.			
Battens, not exceeding 3¼ inches in thickness, 7 in breadth, or 12 feet in length	120	2	0
Not exceeding 14 feet	120	2	4
16 feet	120	2	8
18 feet	120	3	0
21 feet	120	3	6
24 feet	120	4	0
Batten ends, not exceeding 3¼ inches thick, or 8 feet long	-	1	4
Deal ends, not exceeding 3¼ inches thick, or 8 feet long	-	1	9
Deals and battens, deal ends and batten ends, exceeding, or under the above denominations, to be rated in proportion.			
Fir, or pine timber, or balks	load	0	6
Spars	120	2	0
Handspikes	120	0	6
Oars	120	1	6
Lathwood, not exceeding 4 feet	fathom	1	3
6 feet	fathom	2	0
Treenails	1,000	0	3
Clap boards	120	1	8
Oak timber	load	0	6
Fire wood	load	0	6

All other goods not herein enumerated, to be charged at the rate of One Shilling per ton; or if in packages, each 4*d.*; except parcels below 10 lbs., which are to be charged, each 2*d.* Payable from the first day of July 1839, under the Act 7 & 8 Geo. 4., cap. 103.

3. Ballast Dues.

Under the powers of the 6 & 7 sections of the Act 7 & 8 Geo. 4. c. ciii. the Company levy 1*s.* per ton for the supply of ballast.

Gross amount levied on vessels and goods in 1852, 2,379*l.*

These dues are leviable under the powers of the Act 7 & 8 Geo. 4. cap. ciii., by the Portrush Harbour Company, and are applicable to the payment of a dividend not exceeding 10*l.* per cent. on the capital expended by such company on the works authorized by the Act; the surplus to be appropriated to the repair and improvement of the harbour and its works. It is a trading company. The original subscribed capital of the company was 15,000*l.*, but it is stated that 37,000*l.* has been expended on the harbour; the dividends in 1852 amounted to 900*l.* The company is bound to submit annually its accounts to the Treasury. (See ss. 10 & 30 of Act.)

Under the 30th section, the company was required to expend on the works authorized by the Act the sum of 8,000*l.* before being entitled to levy the several tolls and dues.

The 65th section of the Act empowers the company to reduce and again raise the dues, but not exceeding the statutable rates.

A debt of 5,744*l.* 9*s.* 10*d.*, at five per cent. interest, is charged on the harbour revenues.

Under the provisions of the Act 15th Vict. c. lxxx., the company is empowered to construct a swivel bridge over the River Bann, and other works, and to charge such tolls and dues on vessels passing through the swivel bridge, and using the company's wharfs, quays, and other works above the bridge of Coleraine, as will enable the company to maintain the bridge and quays, &c. and declare a dividend of not more than six per cent. on its outlay. (See sections 21 & 29 of Act.)

The 27th section requires that a separate account should be kept of the revenue and expenditure under this Act.

The works authorized by it have not yet been constructed.

BALLINTRAE.

Ballintrae.

Sir E. W. Macnaghten, Bart.

Description of Dues and Charges levied by Sir E. W. Macnaghten, Bart., at Ballintrae.

1. Tonnage Dues.—2*d.* a ton on ships.

2. Dues on Goods.—3*d.* a ton on goods.

Gross amount levied annually on ships and on goods, on an average of the last ten years, about 3*l.*

These are ancient dues, the private property of Sir E. W. Macnaghten, Bart., the owner of the harbour.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Coleraine, in 1852.

Places within the Customs Port of Coleraine.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Coleraine and Portrush.	Portrush Harbour Company -	2,379 0 0		
	Warden and Assistants of Dover Harbour (England) - -	Nil		
	Ramsgate Harbour Trustees (England) - - -	Nil		
			2,379 0 0	
Ballintrae - -	Sir G. W. Macnaghten, Bart. -	About 3 0 0	3 0 0	
				2,382 0 0

Appendix A.

Belfast Customs Port.

CUSTOMS PORT OF BELFAST.

The Customs Port of Belfast extends from and including the southern bank of Glendon River, the southern limit of the Customs Port of Coleraine, to a brook north of the Town of Ballyhalbert, the northern limit of the Customs Port of Strangford.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS WITHIN THIS PORT.

The Belfast Harbour Commissioners at Belfast; the Municipal Corporation of Carrickfergus at Carrickfergus; R. E. Ward, Esq., at Bangor; N. D. Crommelin, Esq., at Port Crommelin; Percival Maxwell, Esq., at Groomsport; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Belfast.

Harbour Commissioners.

BELFAST.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE BELFAST HARBOUR COMMISSIONERS.

1. TONNAGE DUTY.

Under the 73rd section of the Act 10 & 11 Vict., cap. lii, the Belfast Harbour Commissioners are empowered to demand for every vessel using or entering the harbour any sum for every ton measurement of such vessel not exceeding the following rates :—

For every ship or vessel coming into the harbour of Belfast from any port or ports other than a port in the United Kingdom, a sum not exceeding the sum of 1*s.* for every ton of the burden of such vessel, at the discretion of the Commissioners.

And for every other vessel, a sum not exceeding the sum of 9*d.* for every ton of the burden of such vessel, at the discretion of the Commissioners.

Vessels under fifteen tons burden, and fishing boats containing fresh fish only for the market of Belfast, exempt. (See s. 74 of Act.)

The dues as at present levied are as follows :—

All vessels (except coasters, not steamers, from ports on the Irish coast, which pay 2*d.* only), 4*d.* per ton register.

Gross amount levied in 1852, 11,175*l.* 5*s.* 1*d.*

2. DOCK DUES.

By the 75th section of the Act the Commissioners are entitled to levy on every vessel using or entering the docks any sum not exceeding 8*d.* for each ton of the registered burden of such vessel, as the Commissioners shall fix for that purpose.

The rates as at present levied are:—Vessels from foreign voyages, 3*d.* per ton; coasters, 1½*d.* per ton.

3. QUAYAGE DUES.

By the 78th section of the Act the Commissioners are entitled to claim, for every ship entering the harbour or using the Commissioners' quays such reasonable sum not exceeding 6*d.* for each ton of the registered burden of such ship as the Commissioners shall fix for that purpose; and also to levy on cattle, goods, wares, or merchandise shipped on board of, or unloaded out of, any ship or vessel upon such quays, such other reasonable sum not exceeding 6*d.* per ton on all heavy goods, and a sum not exceeding 6*d.* for every forty cubic feet of all other goods; and—

	s.	*d.*
For every horse, a sum not exceeding	0	6
„ cow, bull, bullock, heifer, or mule	0	3
„ pig, sheep, calf, ass, or other beast	0	1

The present quay rates on vessels are as follows :—Vessels from foreign voyages, 3*d.* per ton; coasters, 1½*d.* per ton. No charge for goods; but vessels making fast to any of the moorings for the purpose of discharging the whole or any part of their cargoes are thereby subject to the usual charge of quayage.

Gross amount of dock and quayage dues in 1852, 4,826*l.* 14*s.* 3½*d.*

4. Graving Dock Dues, and Patent Slip Dues.

The 77th section of the Act empowers the Commissioners to levy, for the use of graving docks, repairing slips, &c., any sum not exceeding the sums specified in the following schedule :—

—		Four Tides, including going in and coming out.			Five Tides, including going in and coming out.			Six Tides, including going in and coming out.			Seven Tides, including going in and coming out.			Eight Tides, including going in and coming out.			Above eight Tides, and not exceeding twenty-four tides.			Two Neaps.			Three Neaps.			Four Neaps.		
	tons	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
ship or vessel—																												
Not exceeding -	50	5	2	10	5	19	2	6	15	6	7	11	10	8	8	2	13	8	0	26	16	0	40	4	0	53	12	0
51 and not exc.	100	5	11	0	6	7	4	7	3	8	8	0	0	8	16	4	14	7	0	28	14	0	43	1	0	57	8	0
101 „	125	5	19	2	6	15	6	7	10	11	8	8	2	9	4	6	15	6	0	30	12	0	45	18	0	61	4	0
126 „	150	6	7	4	7	3	8	8	0	0	8	16	4	9	12	8	16	5	0	32	10	0	48	15	0	65	0	0
151 „	175	6	15	6	7	11	10	8	8	2	9	4	6	10	0	10	17	4	0	34	8	0	51	12	0	68	16	0
176 „	200	7	3	8	8	0	0	8	16	4	9	12	8	10	9	0	18	3	0	36	6	0	54	9	0	72	12	0
201 „	225	7	11	10	8	8	2	9	4	6	10	0	10	10	17	2	19	2	0	38	4	0	57	6	0	76	8	0
226 „	250	8	0	0	8	16	4	9	12	8	10	9	0	11	5	4	20	1	0	40	2	0	60	3	0	80	4	0
251 „	275	8	8	2	9	4	6	10	0	10	10	17	2	11	13	6	21	0	0	42	0	0	63	0	0	84	0	0
276 „	300	8	16	4	9	12	8	10	9	0	11	5	4	12	1	8	21	19	0	43	18	0	65	17	0	87	16	0
301 „	325	9	4	6	10	0	10	10	17	2	11	13	6	12	9	10	22	18	0	45	16	0	68	14	0	91	12	0
326 „	350	9	12	8	10	9	0	11	5	4	12	1	8	12	18	0	23	17	0	47	14	0	71	11	0	95	8	0
351 „	375	10	0	10	10	17	2	11	13	6	12	9	10	13	6	2	24	16	0	49	12	0	74	8	0	99	4	0
376 „	400	10	9	0	11	5	4	12	1	8	12	18	0	13	14	4	25	15	0	51	10	0	77	5	0	103	0	0
401 „	425	10	17	2	11	13	6	12	9	10	13	6	2	14	2	6	26	14	0	53	8	0	80	2	0	106	16	0
426 „	450	11	5	4	12	1	8	12	18	0	13	14	4	14	10	8	27	13	0	55	6	0	82	19	0	110	12	0
451 „	475	11	13	6	12	9	10	13	6	2	14	2	6	14	18	10	28	12	0	57	4	0	85	16	0	114	8	0
476 „	500	12	1	8	12	18	0	13	14	4	14	10	8	15	7	0	29	11	0	59	2	0	88	13	0	118	4	0
501 „	525	12	9	10	13	6	2	14	2	6	14	18	10	15	15	2	30	10	0	61	0	0	91	10	0	122	0	0
526 „	550	12	18	0	13	14	4	14	10	8	15	7	0	16	3	4	31	9	0	62	18	0	94	7	0	125	16	0
551 „	575	13	6	2	14	2	6	14	18	10	15	15	2	16	11	6	32	8	0	64	16	0	97	4	0	129	12	0
576 „	600	13	14	4	14	10	8	15	7	0	16	3	4	16	19	8	33	7	0	66	14	0	100	1	0	133	8	0
601 „	625	14	2	6	14	18	10	15	15	2	16	11	6	17	7	10	34	6	0	68	12	0	102	18	0	137	4	0
626 „	650	14	10	8	15	7	0	16	3	4	16	19	8	17	16	0	35	5	0	70	10	0	105	15	0	141	0	0
651 „	675	14	18	10	15	15	2	16	11	6	17	7	10	18	4	2	26	4	0	72	8	0	108	12	0	144	16	0
676 „	700	15	7	0	16	3	4	16	19	8	17	16	0	18	12	4	37	3	0	74	6	0	111	9	0	148	12	0
701 „	725	15	15	2	16	11	6	17	7	10	18	4	2	19	0	6	38	2	0	76	4	0	114	6	0	152	8	0
726 „	750	16	3	4	16	19	8	17	16	0	18	12	4	19	8	8	39	1	0	78	2	0	117	3	0	156	4	0
751 „	775	16	11	6	17	7	10	18	4	2	19	0	6	19	16	10	40	0	0	80	0	0	120	0	0	160	0	0
776 „	800	16	19	8	17	16	0	18	12	4	19	8	8	20	5	0	40	19	0	81	18	0	122	17	0	163	16	0
801 „	825	17	7	10	18	4	2	19	0	6	19	16	10	20	13	2	41	18	0	83	16	0	125	14	0	167	12	0
826 „	850	17	16	0	18	12	4	19	8	8	20	5	0	21	1	4	42	17	0	85	14	0	128	11	0	171	8	0
851 „	875	18	4	2	19	0	6	19	16	10	20	13	2	21	9	6	43	16	0	87	12	0	131	8	0	175	4	0
876 „	900	18	12	4	19	8	8	20	5	0	21	1	4	21	17	8	44	15	0	89	10	0	134	5	0	179	0	0
901 „	925	19	0	6	19	16	10	20	13	2	21	9	6	22	5	10	45	14	0	91	8	0	137	2	0	182	16	0
926 „	950	19	8	8	20	5	0	21	1	4	21	17	8	22	14	0	46	13	0	93	6	0	139	19	0	186	12	0
951 „	975	19	16	10	20	13	2	21	9	6	22	5	10	23	2	2	47	12	0	95	4	0	142	16	0	190	8	0
976 „	1000	20	5	0	21	1	4	21	17	8	22	14	0	23	10	4	48	11	0	97	2	0	145	13	0	194	4	0
001 „	1025	20	13	2	21	9	6	22	5	10	23	2	2	23	18	6	49	10	0	99	0	0	148	10	0	198	0	0
026 „	1050	21	1	4	21	17	8	22	14	0	23	10	4	24	6	8	50	9	0	100	18	0	151	7	0	201	16	0
051 „	1075	21	9	6	22	5	10	23	2	2	23	18	6	24	14	10	51	8	0	102	16	0	154	4	0	205	12	0
076 „	1100	21	17	8	22	14	0	23	10	4	24	6	8	25	3	0	52	7	0	104	14	0	157	1	0	209	8	0
101 „	1125	22	5	10	23	2	2	23	18	6	24	14	10	25	11	2	53	6	0	106	12	0	159	18	0	213	4	0
126 „	1150	22	14	0	23	10	4	24	6	8	25	3	0	25	19	4	54	5	0	108	10	0	162	15	0	217	0	0
151 „	1175	23	2	2	23	18	6	24	14	10	25	11	2	26	7	6	55	4	0	110	8	0	165	12	0	220	16	0
176 „	1200	23	10	4	24	6	8	25	3	0	25	19	4	26	15	8	56	3	0	112	6	0	168	9	0	224	12	0

The rates as at prevent levied under this head are as follows :—

For use of Graving Dock No. 1 :—

Tonnage.				Four Tides.			Every Tide after.			
				£	s.	d.	£	s.	d.	
Vessels—										
Under 50 tons -	-	-	-	2	0	0	0	5	0	per tide.
50 and under	100	tons	-	2	10	0	0	5	6	„
100 „	150	„	-	3	0	0	0	6	0	„
150 „	200	„	-	3	10	0	0	6	6	„
200 „	250	„	-	4	0	0	0	7	0	„
250 „	300	„	-	4	10	0	0	7	6	„
300 „	350	„	-	5	0	0	0	8	0	„
350 „	400	„	-	5	10	0	0	8	6	„

Larger vessels to pay at a proportionate rate.

APPENDIX A.

Belfast Customs Port—*cont.*

Belfast—*cont.*

Harbour Commissioners—*cont.*

For use of Graving Dock, No. 2:—

Tonnage.	Four Tides, including going in and coming out.	Five Tides including going in and coming out.	Six Tides including going in and coming out.	Seven Tides including going in and coming out.	Eight Tides including going in and coming out.	Above eight Tides and not exceeding 24 Tides being 1 Neap.
	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.
A ship or vessel—						
Under 150 tons - -	3 4 0	3 12 0	4 0 0	4 8 0	4 16 0	9 0 0
150 and under 200 tons	3 12 0	4 1 0	4 10 0	4 19 0	5 8 0	10 0 0
200 „ 250 „	4 0 0	4 10 0	5 0 0	5 10 0	6 0 0	11 0 0
250 „ 300 „	4 8 0	4 19 0	5 10 0	6 1 0	6 12 0	12 0 0
300 „ 350 „	4 16 0	5 8 0	6 0 0	6 12 0	7 4 0	13 0 0
350 „ 400 „	5 4 0	5 17 0	6 10 0	7 3 0	7 16 0	14 0 0
400 „ 450 „	5 12 0	6 6 0	7 0 0	7 14 0	8 8 0	15 0 0
450 „ 500 „	6 0 0	6 15 0	7 10 0	8 5 0	9 0 0	16 0 0
500 „ 550 „	6 8 0	7 4 0	8 0 0	8 16 0	9 12 0	17 0 0
550 „ 600 „	6 16 0	7 13 0	8 10 0	9 7 0	10 4 0	18 0 0
600 „ 650 „	7 4 0	8 2 0	9 0 0	9 18 0	10 16 0	19 0 0
650 „ 700 „	7 12 0	8 11 0	9 10 0	10 9 0	11 8 0	20 0 0
700 „ 750 „	8 0 0	9 0 0	10 0 0	11 0 0	12 0 0	21 0 0
750 „ 800 „	8 8 0	9 9 0	10 10 0	11 11 0	12 12 0	22 0 0
800 „ 850 „	8 16 0	9 18 0	11 0 0	12 2 0	13 4 0	23 0 0
850 „ 900 „	9 4 0	10 7 0	11 10 0	12 13 0	13 16 0	24 0 0
900 „ 950 „	9 12 0	10 16 0	12 0 0	13 4 0	14 8 0	25 0 0
950 „ 1000 „	10 0 0	11 5 0	12 10 0	13 15 0	15 0 0	26 0 0
1000 „ 1050 „	10 8 0	11 14 0	13 0 0	14 6 0	15 12 0	27 0 0
1050 „ 1100 „	10 16 0	12 3 0	13 10 0	14 17 0	16 4 0	28 0 0
1100 „ 1150 „	11 4 0	12 12 0	14 0 0	15 8 0	16 16 0	29 0 0
1150 „ 1200 „	11 12 0	13 1 0	14 10 0	15 19 0	17 8 0	30 0 0
1200 „ 1250 „	12 0 0	13 10 0	15 0 0	16 10 0	18 0 0	31 0 0
1250 „ 1300 „	12 8 0	13 19 0	15 10 0	17 1 0	18 12 0	32 0 0
1300 „ 1350 „	12 16 0	14 8 0	16 0 0	17 12 0	19 4 0	33 0 0
1350 „ 1400 „	13 4 0	14 17 0	16 10 0	18 3 0	19 16 0	34 0 0
1400 „ 1450 „	13 12 0	15 6 0	17 0 0	18 14 0	20 8 0	35 0 0
1450 „ 1500 „	14 0 0	15 15 0	17 10 0	19 5 0	21 0 0	36 0 0
1500 „ 1550 „	14 8 0	16 4 0	18 0 0	19 16 0	21 12 0	37 0 0
1550 „ 1600 „	14 16 0	16 13 0	18 10 0	20 7 0	22 4 0	38 0 0
1600 „ 1650 „	15 4 0	17 2 0	19 0 0	20 18 0	22 16 0	39 0 0
1650 „ 1700 „	14 12 0	17 11 0	19 10 0	21 9 0	23 8 0	40 0 0
1700 „ 1750 „	16 0 0	18 0 0	20 0 0	22 0 0	24 0 0	41 0 0
1750 „ 1800 „	16 8 0	18 9 0	20 10 0	22 11 0	24 12 0	42 0 0

Larger vessels to pay at a proportionate rate.

For use of Patent Slip:—

Tonnage.	Four Tides including going on and coming off.	Five Tides including going on and coming off.	Six Tides including going on and coming off.	Seven Tides including going on and coming off.	Eight Tides including going on and coming off.	Every Tide after.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A ship or vessel—						
Under 150 tons - -	3 4 0	3 12 0	4 0 0	4 8 0	4 16 0	0 7 6
150 and under 200 tons	3 12 0	4 1 0	4 10 0	4 19 0	5 8 0	0 8 0
200 „ 250 „	4 0 0	4 10 0	5 0 0	5 10 0	6 0 0	0 8 6
250 „ 300 „	4 8 0	4 19 0	5 10 0	6 1 0	6 12 0	0 9 0
300 „ 350 „	4 16 0	5 8 0	6 0 0	6 12 0	7 4 0	0 9 6
350 „ 400 „	5 4 0	5 17 0	6 10 0	7 3 0	7 16 0	0 10 0
400 „ 450 „	5 12 0	6 6 0	7 0 0	7 14 0	8 8 0	0 10 6
450 „ 500 „	6 0 0	6 15 0	7 10 0	8 5 0	9 0 0	0 11 0
500 „ 550 „	6 8 0	7 4 0	8 0 0	8 16 0	9 12 0	0 11 6
550 „ 600 „	6 16 0	7 13 0	8 10 0	9 7 0	10 4 0	0 12 0
600 „ 650 „	7 4 0	8 2 0	9 0 0	9 18 0	10 16 0	0 12 6
650 „ 700 „	7 12 0	8 11 0	9 10 0	10 9 0	11 8 0	0 13 0
700 „ 750 „	8 0 0	9 0 0	10 0 0	11 0 0	12 0 0	0 13 6
750 „ 800 „	8 8 0	9 9 0	10 10 0	11 11 0	12 12 0	0 14 0
800 „ 850 „	8 16 0	9 18 0	11 0 0	12 2 0	13 4 0	0 14 6
850 „ 900 „	9 4 0	10 7 0	11 10 0	12 13 0	13 16 0	0 15 0
900 „ 950 „	9 12 0	10 16 0	12 0 0	13 4 0	14 8 0	0 15 6
950 „ 1000 „	10 0 0	11 5 0	12 10 0	13 15 0	15 0 0	0 16 0
1000 „ 1050 „	10 8 0	11 14 0	13 0 0	14 6 0	15 12 0	0 16 6
1050 „ 1100 „	10 16 0	12 3 0	13 10 0	14 17 0	16 4 0	0 17 0
1100 „ 1150 „	11 4 0	12 12 0	14 0 0	15 8 0	16 16 0	0 17 6
1150 „ 1200 „	11 12 0	13 1 0	14 10 0	15 19 0	17 8 0	0 18 0
1200 „ 1250 „	12 0 0	13 10 0	15 0 0	16 10 0	18 0 0	0 18 6
1250 „ 1300 „	22 8 0	13 19 0	15 10 0	17 1 0	18 12 0	0 19 0
1300 „ 1350 „	12 16 0	14 8 0	16 0 0	17 12 0	19 4 0	0 19 6
1350 „ 1400 „	13 4 0	14 17 0	16 10 0	18 3 0	19 16 0	1 0 0
1400 „ 1450 „	13 12 0	15 6 0	17 0 0	18 14 0	20 8 0	1 0 6
1450 „ 1500 „	14 0 0	15 15 0	17 10 0	19 5 0	21 0 0	1 1 0
1500 „ 1550 „	14 8 0	16 4 0	18 0 0	19 16 0	21 12 0	1 1 6
1550 „ 1600 „	14 16 0	16 13 0	18 10 0	20 7 0	22 4 0	1 2 0
1600 „ 1650 „	15 4 0	17 2 0	19 0 0	20 18 0	22 16 0	1 2 6
1650 „ 1700 „	15 12 0	17 11 0	19 10 0	21 9 0	23 8 0	1 3 0
1700 „ 1750 „	16 0 0	18 0 0	20 0 0	22 0 0	24 0 0	1 3 6
1750 „ 1800 „	16 8 0	18 9 0	20 10 0	22 11 0	24 12 0	1 4 0

Larger vessels to pay at a proportionate rate.

Gross amount levied in 1852, 1712*l.* 1*s.* 2*d.*

5. DUES ON IMPORTS AND EXPORTS.

Under the 79th section of the Act 10 & 11 Vict. c. 52, the Commissioners are authorized to levy on all vessels entering, using, or departing from the port and harbour of Belfast, the several rates and duties on all goods imported or exported according to the schedule B of the Act; all goods not particularised in such schedule to be charged with a duty equal to that rated on goods of a similar nature. The dues as at present levied are one-half of the maximum rates leviable, and are according to the following table :—

		s.	d.
Acid	pipe	0	3
Do.	carboy	0	0½
Acorns	ton, forty bushels	0	4
Do.	package	0	1
Alabaster	ton	0	1½
Do.	barrel	0	0¼
Alcohol	cask	0	2
Ale or beer	hhd.	0	1½
Do. barrel	barrel	0	1
Do.	half-barrel	0	0½
Alkali	ton	0	3
Do.	hhd.	0	2
D.	barrel	0	1
Almonds	same as dry fruit.		
Do.	ton	1	0
Do.	box under lbs.	0	0½
Aloes	gourd	0	0½
Alum	ton	0	2
Amber	package	0	6
Anchors, above 10 cwt.	each	0	9
Small	each	0	6
Anchovies	barrel or package	0	3
Animals, wild	each	0	9
Stuffed	package	0	6
Aniseed	sack	0	2
Annatto	package	0	2
Antimony	package	0	2
Anvils	each	0	1
Apparel	bale	0	3
Do.	truss	0	2
Do.	trunk	0	2
Apples or pears	hhd.	0	1
Do.	barrel	0	0½
Do.	hamper	0	0½
Do.	bag	0	0½
Do.	half-barrel	0	0¼
Do.	bushel	0	0¼
Arrow root	package	0	2
Do.	box	0	1
Arsenic	package	0	2
Asphalt	case	0	2
Do.	ton	0	3
Ashes, pot or pearl	barrel	0	1
Ashes, Dantzig	ton	0	3
Do.	hhd.	0	2
Do.	barrel	0	1
Asses	each	0	3
Axles	each	0	1
Bacon	crate	0	1½
Do.	hhd.	0	1½
Do.	box	0	1
Do.	bale	0	0½
Do.	tierce	0	0½
Do.	barrel	0	0⅓
Do.	half-barrel	0	0¼
Bags or sacks	of 25 in each bundle	0	1
Baywood	ton	0	9
Barilla	ton	0	3
Bark	ton	0	3
Bark, druggists'	bale	0	2
Barley, manufactured	ton	0	3
Do.	sack	0	1
Do.	bag	0	1
Do., unmanufactured	ton	0	2
Barm	puncheon	0	2
Basket, wood	dozen	0	1
Rod	dozen	0	0¼
Rods	bundle of 120	0	0 1/10
Battens. *See* Deals.			
Batten ends *See* Deals			
Beans	sack	0	1
Do.	ton	0	1½
Bearers or blocks	each	0	0½
Beech, logs	120	0	4
Beams	as timber.		
Beef	carcass	0	1½
Do.	hhd.	0	1½
Do.	tierce	0	0½
Do.	quarter	0	0½
Do.	barrel	0	0¼
Do.	bale	0	0¼
Do.	half-barrel	0	0⅛
Beer or ale. *See* Ale.			

		s.	d.
Beeswax	package	0	1
Bee hives	dozen	0	1
Beet root	ton	0	2
Bell metal	ton	0	6
Berries, juniper	package	0	2
Do.	ton	0	6
Bent	package	0	1
Bellows	bag or bundle	0	1
Smiths'	each	0	1
Birch, billets	120	0	4
Birds, stuffed	case	0	3
Biscuit	ton	0	4
Do.	hhd.	0	3
Do.	box, barrel, or bag	0	1
Bitumen	ton	0	2
Blacking	hhd.	0	3
Do.	tierce	0	2
Do.	barrel or chest	0	1½
Do.	barcel	0	1
Bladders	barrel	0	2
Bleaching powder	ton	0	4
Do.	hhd.	0	2
Do.	barrel	0	1
Blocks for ships	cask	0	3
Do.	bag	0	1½
Blubber	barrel	0	0½
Blue	cask	0	1
Do.	box	0	0⅛
Boats	each	0	6
Boards, wainscot	120	0	2
Bobbins	bag	0	1
Boiler, steam, large	each	2	6
Small	under 1 ton each	0	9
Bolts. *See* Iron.			
Bones	ton	0	2
Bone dust	ton	0	3
Bonnets	box	0	2
Books, stationery	package	0	3
Bosses	bag	0	1
Bottles	tierce or basket	0	1
Do.	gross	0	0½
Do.	mat	0	0½
Do.	carboy	0	0 1/10
Bowls, wood	dozen	0	0½
Boxes, wood	120	0	4
Bonnet	dozen	0	1
Large	each	0	0¼
Boxwood	ton	0	3½
Bran	ton	0	2
Brandy	pipe	0	3
Do.	hhd.	0	1
Do.	barrel or case	0	1
Brass, new and old	ton	0	6
Bread	ton	0	4
Do.	box	0	1
Bricks, fire	1,000	0	9
Bath	1,000	1	0
Building	1,000	0	4½
Do.	ton	0	1½
Brimstone, not sulphur	ton	0	3
Bristles	cask	0	3
Brush or broom handles	dozen	0	0⅛
Brooms, bent	dozen	0	0¼
Ling and birch	120	0	1
Brushes	box or bale	0	2
Do.	barrel	0	1
Do.	bag	0	1
Brush head and stocks	package	0	0½
Buckets, wood	dozen	0	0½
Bullrushes	12 bundles	0	0½
Bulls	each	0	2
Bullion	box	1	0
Burr stones	ton	0	2
Bushes or cart boxes	ton	0	3
Butter	butt	0	1
Do.	box	0	1
Do.	chest	0	1
Do.	basket	0	0½
Do.	firkin	0	0¼
Do.	half-firkin	0	0 1/16
Do.	crock	0	0 1/10
Buttons	chest or box	0	2
Cable, chain	ton	0	9
Hemp	ton	0	6

APPENDIX A.

Belfast Customs Port—*cont.*

Belfast—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Calf skins	bundle	0	0
Calves	each	0	1½
Calicoes, or cotton goods	bale	0	2
Do. do.	package	0	2
Do. do.	box	0	2
Do. do.	bag	0	1½
Do. do.	truss	0	1½
Camboosses	each	0	2
Camomile	bag	0	1
Camphor. Same as Drugs.			
Cam wood	ton	0	9
Candles	cask or tierce	0	3
Do.	box exceeding 42 lbs.	0	0½
Do.	not exceeding 42 lbs.	0	0¼
Candlewick	bag or bale	0	2
Candy, sugar	box	0	1
Cane reeds	bundle	0	0⅛
Cane	bale	0	2
Cannons	each	0	3
Canvass	bale	0	2
Caps, boys'	case	0	2
Caravans	each	2	6
Cars, jaunting	each	1	3
Carboys	each	0	0 1/16
Cards	package	0	3
Carpeting	bale	0	3
Do.	package	0	3
Do.	truss	0	2
Carts	each	0	3
Hand	each	0	1½
Carriages	each	2	6
Railway	each	5	0
Do. wheels	each	0	2
Carrots	carte	0	1
Do.	ton	0	2
Casks, empty, new	each	0	0⅛
Cassia	package	0	2
Catechu	basket	0	2
Catgut	truss or package	0	1
Cedar wood	load	0	9
Cement	ton	0	2
Do., stone	ton	0	1½
Do.	barrel	0	0¼
Do.	half-barrel	0	0⅛
Do.	quater barrel	0	0 1/16
Chaff	bag	0	0¼
Chalk	ton	0	2
Charcoal	hhd.	0	2
Do.	ton	0	2
Do.	bag	0	0½
Cheese	ton	1	3
Do.	box	0	2
Chronometers	each	1	3
Chimney-pieces, marble	case	0	4
Chimney cans	each	0	0½
China	package	0	4
Chocolate	ton	1	0
Do.	case	0	1
Chicory	bale	0	2
Churns	each	0	2
Cider	pipe	0	2
Do.	hhd.	0	1
Cinnamon	case	0	2
Cinders	ton	0	1
Cigars	case	0	3
Do.	case, small	0	2
Citron	box	0	1
Clap boards	120	0	1
Clay, pipe	ton	0	1½
Fire	ton	0	1½
Common	ton	0	1½
Clover seed	hhd.	0	3
Do.	sack	0	2
Do.	bag	0	1½
Clocks	box	0	2
Clogs	gross	0	2
Soles	gross	0	1
Cloves	package	0	3
Coals or culm	ton	0	1½
Coal dust	hhd.	0	2
Coaches or chariots	each	2	6
Cocoa or miserable	ton	0	4
Cocoa	chest	0	2
Shell	ton	0	4
Do.	bag	0	1
Cochineal	package	0	2
Codilla	ton	0	6
Coffee	ton	0	6
Do.	tierce	0	3
Do.	barrel	0	1
Do.	bag	0	1
Do.	case	0	1
Coke	ton	0	1½
Colours	ton	0	6
Combs	package	0	2
Compasses	box	0	3
Confectionary	box	0	1½
Cops for weavers	package or skip	0	1½
Copper, ingots	ton	0	6
Till	ton	0	6
Sheet	ton	0	6
Nails	ton	0	6
Do.	cask	0	3
Bolts or bars	ton	0	6
Dross	ton	0	2
Copperas	ton	0	3
Cordage	ton	0	6
Old	ton	0	3
Cordial	puncheon	0	2
Do.	hhd.	0	1¼
Do.	quarter cask	0	1
Corkwood	ton	2	6
Corks	basket	0	1½
Do.	bag	0	1½
Do.	gross	0	0 1/16
Cottons. *See* Calico.			
Cotton wool	bale	0	1½
Waste	bale	0	1½
Cows	each	0	2
Cranes or windlasses	each	0	6
Cradles	each	0	0¼
Cream of tartar	ton	0	6
Crocks	doz.	0	1
Crowbars	dozen	0	1
Crystal	package	0	1
Crucibles	barrel	0	1
Culm	ton	0	1½
Cullet	barrel	0	0¼
Currants	ton	1	0
Cutlery	package	0	3
Cylinders, large	each	1	3
Small	each	0	7½
Dates	ton	1	0
*Deals 8 feet, and all under	120	1	0
*Do. above 8 feet, and not exceeding 12 feet	120	2	6
*Deals exceeding 12 feet	120	3	6
Deers	each	0	1
Divi divi	ton	0	3
Dogs	each	0	1
Drawers	chest	0	2
Drugs	ton	1	0
Do.	hhd.	0	6
Do.	tierce	0	4½
Do.	barrel	0	3
Do.	case	0	2
Do.	chest	0	2
Do.	firkin	0	2
Do.	hamper	0	1
Do.	basket	0	1
Dust, founders'	hhd.	0	1½
Millers'	ton	0	1
Dyestuffs	hhd.	0	2
Do.	tierce	0	1½
Do.	barrel	0	1
Dyewoods	ton	0	3
Do.	bag	0	1
Dying woods of every kind	ton	0	3
Draining pipes	1000	0	2
Collars	1000	0	1
Earth, fullers'	package	0	1
Do.	ton	0	3
Earthenware	load	1	3½
Do.	crate	0	2
Do.	hhd.	0	2
Do.	tierce	0	1½
Do.	chest	0	1
Eau de Cologne	case	0	1½
Ebony	ton	0	6
Eels, alive	ton	0	2
Do.	package	0	1
Eggs	package	0	1
Emery	ton	0	6
Do.	cask	0	2
Engines, fire	each	2	6
Fans, for winnowing	each	0	3
Feathers	bale	0	4½
Do.	bag	0	2½
Fenders, iron	each	0	0⅛
Felt	ton	0	3
Do.	package	0	2
Farina	package	0	2
Do.	ton	0	3
Figs	ton	1	0
Figures	case	0	6
Filters	crate	0	2
Filtering stones	each	0	0¼
Fire-arms	case	0	6
Fire-lights	hhd.	0	2
Do.	barrel	0	2

		s.	d.
Fish, dry	ton	0	4
Do.	firkin or keg	0	0⅛
Do.	hhd.	0	2
Do. salmon, &c.	barrel or box	0	1
Flag stones	ton	0	2
Flannel	box	0	3
Flax, hemp, and tow	ton	0	6
Flaxen, waste (dry)	ton	0	3
Do. (wet)	ton	0	1½
Flax-seed, in bulk	ton	0	3
Flax-seed	hhd.	0	1
Do.	bag	0	1
Do.	barrel	0	0½
Fleshings	ton	0	1
Flint stones	ton	0	2
Floor cloth	package	0	2
Flour	ton	0	3
Do.	barrel	0	0¼
Flower roots	package	0	2
Pots, stone	each	0	0½
Do. clay	dozen	0	0⅛
Flummery	pipes	0	1
Founders' dust	hhd.	0	1
Fowls	crates	0	1
Do.	skips	0	1
Do.	box	0	1
Do.	basket	0	1
Do.	hamper	0	1
Fowl coops	each	0	0 1/16
Freestone	ton	0	2
Fruit, dry	ton	1	0
Green	pack	0	2
Fullers' earth	ton	0	3
Furniture, new	load	1	0
Do.	package	0	3
Do. single articles	dozen	0	3
Do., old	dozen	0	2
Fustic	ton	0	3
Galls	cask	0	1
Gambia	ton	0	3
Gamboge	package	0	2
Garden seeds	ton	0	6
Do.	sacks	0	1
Do.	bag	0	1
Gas meters	each	0	1
Fittings	ton	0	6
Geese, alive	100	0	4
Geneva	cask	0	3
Do.	case	0	1½
Gentian root	package	0	2
Gigs	each	1	3
Gig shafts	bundle of 12	0	2
Gin	puncheon	0	2
Do.	hhd.	0	1½
Ginger	ton	0	9
Do.	cask	0	2
Glass	hhd.	0	3
Do.	crate	0	2
Do.	tierce	0	2
Do.	hamper	0	2
Do. plate	case	0	3
Do.	barrel or box	0	1
Do. bottles. *See* Bottles.			
Do. broken	ton	0	2
Glauber salts. *See* Salts.			
Glue	ton	0	4
Gloves	package	0	3
Globes	case	0	3
Goats	each	0	1
Gold, ore	box	1	0
Leaf	package	0	4
Grapes	barrel	0	2
Do.	box	0	2
Do.	jar	0	1
Do. iron	dozen	0	1
Grass, foreign	package	0	0½
Grass seed	bag	0	0½
Grates, metal	each	0	0½
Gravel	ton	0	1
Greaves	ton	0	2
Grindstones, large	each	0	3
Small	dozen	0	2
Groats	ton	0	3
Do.	bag	0	1
Groceries	package	0	3
Do.	hhd.	0	3
Do.	tierce	0	2
Do.	crate	0	2
Do.	bag	0	1½
Do.	chest	0	1½
Do.	hamper	0	1½
Do.	barrel	0	1
Do.	keg	0	0½
Gum, foreign	ton	0	6
British	ton	0	3

		s.	d.
Guns, in cases	each	0	3
Gunpowder	cask of 100 lbs.	0	1
Do.	barrel of 50 lbs. and under	0	0½
Guano	ton	0	3
Gypsum	ton	0	2
Grains	ton	0	1
Hackles	box	0	2
Haberdashery	trusses or bales	0	2½
Hair	bales	0	2
Haircloth	bundles	0	1½
Hams	hhd.	0	1½
Do.	puncheon	0	1½
Do.	crate	0	1½
Do.	tierce	0	1
Do.	bale	0	0½
Do.	mat	0	0½
Do.	barrel	0	0¼
Hammock	dozen	0	1
Handspike	120	0	4
Hardware	hhd.	0	4
Do.	tierce	0	3
Do.	barrel	0	2
Do.	box	0	2
Do.	frame	0	2
Do.	case	0	2
Do.	chest	0	2
Do.	hamper	0	2
Do.	bundle	0	2
Harrows	each	0	2
Hats	crate or package	0	3
Old	bundles	0	1
Do.	bale	0	1
Hatters' stuff	hhd.	0	1½
Hay	trusses	0	0½
Do.	tons	0	2
Do.	bales	0	0½
Hay-rakes	dozens	0	1
Heddles, loom	packages	0	1
Hemp	ton	0	6
Do., seed	bags	0	1
Herrings, salt	barrels	0	0½
Smoked	boxes	0	0¼
Fresh	maze	0	0⅛
Hickory billets	120	0	4
Hides, cow or ox	each	0	0⅓
Do., kips	each	0	0 1/16
Honey	jsrs	0	0½
Hoofs and Horns	tons	0	2
Hooks, reaping	bundle	0	0¼
Hoops, hogshead	1,000	0	6
Tierce	1,000	0	4
Barrel	1,000	0	3
Half-barrel	1,000	0	2
Firkin	1,000	0	1½
Hops	pockets	0	2
Do.	bags	0	2
Horses, mares, and geldings	each	0	4½
Horses, rocking	each	0	1
Horse covers	bundles	0	1
Hosiery	bales	0	3
Do.	packages	0	3
Hurdles	120	0	1
Ice	ton	0	3
Do.	packages	0	1
Indian corn	tons	0	1½
Indigo	chests	0	3
Do.	bags	0	1½
Ink	hhd.	0	2
Do.	barrel	0	1½
Do.	keg	0	1
Do.	boxes	0	1
Iron sheet	tons	0	4
Casting	tons	0	3
Pig	tons	0	1½
Scrap	tons	0	1½
Steel	tons	0	4
Do.	bundles	0	1
Bolts	ton	0	4
Nailrod	ton	0	3
Hoops	ton	0	3
Borings	casks	0	3
Bar	tons	0	3
Iceland moss	packages	0	2
Iron liquor	pipes and puncheons	0	2
Do.	hhd.	0	1
Isinglass	package	0	1
Ivory	case	0	3
Do., black	hhd.	0	2
Jars, stone	gross of quarts	0	2
Jewellery	case	1	3
Do., plate	case	1	3
Jack screws	each	0	6½

APPENDIX A.

Belfast Customs Port—*cont.*

Belfast—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Juice, lemon, lime, and orange	cask	0	3
Do. do. do. do.	jar	0	1
Jute	ton	0	6
Kelp	ton	0	2
Knapsacks	each	0	0¼
Knees, wood (ships')	120	0	3
Kits, wood	dozen	0	0½
Lace	packages	0	3
Ladles, wood	120	0	1
Lambs	each	0	0½
Lampblack	hhd.	0	3
Do.	tierce	0	2
Do.	cask	0	2
Lancewood	ton	0	6
Lard	hhd.	0	2
Do.	puncheon	0	2
Do.	tierce	0	1½
Do.	barrel	0	0½
Do.	skin	0	0⅛
Do.	firkin	0	0⅛
Do.	half-firkin	0	0 1/16
Do.	keg	0	0 1/16
Lasts, shoemakers'	120	0	2
Laths, sawed	bundle	0	0½
Do, split	bundle	0	0¼
Lathwood	fathom	1	0
Lead	ton	0	4½
Do., piping	ton	0	6
Leather	truss or bale	0	2
Do.	package, small	0	1½
Leeches	package	0	2
Lemons	chest	0	1½
Do.	box	0	1
Lemon juice	cask	0	3
Lemonade	cask	0	3
Licorice	box	0	1½
Do.	case	0	1½
Do., juice	box	0	1
Do., root	bale	0	2
Lignum vitæ	ton	0	6
Lime	ton	0	2
Do.	hhd.	0	1½
Do.	barrel	0	0½
Do., putty	puncheon	0	2
Do. do.	hhd.	0	1½
Limestone, inward	ton	0	1½
Linens	box or package	0	3
Do.	puncheon	0	6
Linen shirts	box	0	3
Liquor, printers'	pipe and puncheon	0	2
Linseed	ton	0	3
Do., cake	ton	0	2
Do, meal	ton	0	2
Logwood	bag	0	3
Do., ground	bag	0	1
Looms, all kinds	each	0	2
Luggage	porter's load	0	3
Do.	package	0	2
Do.	bale	0	2
Maccaroni	case	0	1
Machinery	ton	1	0
Do., under one ton	case	0	4½
Mace	box	0	2
Machines, weighing	each	0	3
Coffee fanners	each	0	3
Cooking apparatus	each	0	3
Copying press	each	0	3
Packing press	each	0	3
Sawing	each	0	3
Soap cutters'	each	0	3
Straw cutters'	each	0	3
Turnip drills	each	0	3
Madder	hhd.	0	4½
Do., roots	tons	0	3
Mahogany	tons	0	9
Malt	tons	0	2
Do.	bags	0	1
Do.	sacks	0	1
Manganese	tons	0	2
Mangles	each	0	3
Manure	ton	0	1½
Mangel wurzel	ton	0	2
Manna	box	0	2
Marble	cases	0	4
Do.	ton	0	6
Marbles	cask	0	2
Marmalade	case	0	2
Matches	hhd.	0	3
Do.	case or barrel	0	2
Masts	As Timber		
Mastic	casks	0	0¼
Matting, hemp, &c.	package	0	2
Mats, rush, bass, straw or cane	bundles of 10	0	0⅛
Meat, coarse	hhd.	0	1½
Do.	tierce	0	1
Do.	bale	0	0½
Do.	box	0	0½
Do.	package	0	0¼
Do.	barrel	0	0¼
Do.	bags	0	0¼
Do.	kegs	0	0¼
Do.	kits	0	0⅛
Do.	half-kegs	0	0⅛
Meal	ton	0	2
Do., wheaten	ton	0	2
Medicine chests	each	0	2
Melons	box	0	2
Meters, gas	box	0	6
Millinery	package	0	3
Mineral waters	cases	0	3
Mills, bark	each	0	6
Millstones	each	0	6
Mirrors	case	0	6
Molasses	puncheon	0	2
Do.	hhd.	0	1½
Do.	half-puncheon	0	1
Mother-of pearl shell	package	0	2
Mooring buoys	each	0	6
Mules	each	0	3
Music	case	0	6
Musical instruments, small	case	0	6
Muslins	bale	0	3
Do.	box	0	2
Do.	skips	0	2
Do.	package	0	2
Do.	bag	0	2
Mustard	keg	0	0⅛
Naphtha	puncheon	0	2
Nails	cask	0	2
Do.	box	0	1
Do.	bag	0	0½
Nails, screw	bag	0	1
Needlework of all kinds	box	0	3
Non-enumerated parcels and packages	large	0	2
Do. do. do.	small	0	1
Nuts	ton	0	3
Do.	bag or barrel	0	1½
Do., hazel	bag	0	1½
Do. do.	barrel	0	1½
Do., hickory	bag	0	1½
Do. do.	barrel	0	1½
Do., cocoa	package	0	3
Do. do.	1,000	1	0
Nutmegs	package	0	3
Oakum	ton	0	2
Oars and spar under six inches diameter	120	1	6
Oats	ton	0	1½
Oatmeal	ton	0	2
Oil	hhd.	0	3
Do.	pipe	0	3
Do.	puncheon	0	3
Do.	butt	0	3
Do.	barrel	0	1½
Do.	chest	0	1
Do.	keg	0	1
Do.	jar	0	0¼
Castor	hhd.	0	6
Do.	dupper	0	1
Cake	ton	0	2
Cloth	crate	0	2
Do.	package	0	2
Onions	ton	0	3
Do.	cask, hhd., and package	0	1
Do.	basket	0	0¼
Oranges	chest	0	1½
Do.	boxes	0	1
Ore, lead	ton	0	2
Organs	large	2	6
Hand	each	0	3
Oxen	each	0	2
Oysters	hhd.	0	1½
Do.	tierce and hamper	0	1
Patterns	package	0	2
Paints	ton	0	6
Do.	cask	0	2
Do.	hamper and keg	0	6
Paper, brown	ton	0	6
White or writing	package	0	3
Do.	bale	0	3
Do.	box	0	3
Do.	bundle	0	3
Do.	parcel	0	3
Do.	small parcel	0	2
Paper tubes	bale	0	1½
Paling boards, 4 feet long	per 120	0	2
Parchment cuttings	bag	0	1½

		s.	d.
Parsnips	ton	0	2
Peas	bag	0	1
in quantity, not split, or garden seed	ton	0	2
Pepper	barrel	0	2
Do.	bag	0	1½
Peaches	barrel	0	2
Pelts	barrel	0	2
Perns	bale	0	1¼
Do.	bag	0	1
Perfumery	packages	0	3
Perry	pipe	0	2
Do.	hhd.	0	1½
Pewter	ton	0	4½
Pianofortes	each	1	3
Pickaxes	dozen	0	1½
Pickles	box or hamper	0	2
Pictures	case	0	3
Picture-frames	case	0	1
Pigs	each	0	0½
Do.	crate	0	4
Pins	chest	0	2
Pine boards	120	0	2
Pitch	barrel	0	0½
Plaster of Paris	case	0	2
Plank. *See* Deals.			
Plants	mat	0	2
Do.	basket	0	2
Do.	bundle	0	1
Plate and plated ware	package	0	3
Ploughs	each	0	3
Plumbago	ton	3	2
Pomegranates	case	0	2
Pork	butt	0	2
Do.	tub	0	1½
Do.	tierce	0	0½
Do.	bale	0	0½
Do.	barrel	0	0½
Do.	half-barrel	0	0¼
Do.	firkin	0	0⅛
Porter	hhd.	0	1½
Do.	barrel	0	1
Do.	case	0	1
Do.	half-barrel	0	0½
Pots and pans, metal	dozen	0	1
Potatoes	ton	0	1
Preserves, packages and pots	large	0	1½
Do.	small	0	0½
Propwood	ton	0	2
Printing presses	each	0	3
Prints or pictures	case	0	3
Printers' Liquors	cask	0	2
Prunes	ton	1	0
Pumice stone	ton	1	0
Pumps, iron and lead	each	0	2
Wood	each	0	1
Putty, glaziers'	cask	0	3
Pyrites, or sulphur ore	ton	0	2
Quicksilver	bottle	0	0½
Quills	large bag	0	2
Do.	small bag	0	1
Do.	box	0	1
Rags	ton	0	2
Do.	bale	0	1
Ranges, kitchen	each	0	1½
Railway sleepers	ton	0	2
Carriages	each	5	0
Engines	each	5	0
Wheels	each	0	2
Raisins	ton	1	0
Boxes under 20 lbs.	each	0	0½
Rakes, garden	bundle	0	0
Reeds, cane	box	0	1
Do.	bundle	0	0⅛
Rennet skins	keg	0	1
Retorts, glass and clay	each	0	0 1/10
Metal	ton	0	3
Rice	ton	0	6
Do.	bag of 2 cwt.	0	1
Rivets	bag	0	1
Ropes	ton	0	6
Old	ton	0	3
Rods, basket	bundle of 120	0	0 1/10
Rosewood	ton	0	9
Rosin Barrels	barrel	0	0½
Rum	puncheons	0	2
Do.	hhd.	0	1½
Rushes	bundle	0	0 1/10
Rye	ton	0	2
Sacks or bags	bundle of 25	0	1
Saffron	package	0	2
Sand, moulding	ton	0	1
Glass	ton	0	2
Saddlery	package	0	3
Sacking	bale	0	2
Do.	bundle	0	1
Do.	piece	0	0 1/16
Safflower	ton	1	0
Sago	ton	0	6
Sails	bale	0	3
Salt	ton	0	1½
Salt Cake	ton	0	1½
Salts, bleachers'	ton	0	4
Do.	hhd.	0	2
Do.	barrel	0	1
Glauber	cask	0	2
Do.	chest	0	2
Do.	barrel	0	1
Saltpetre	ton	0	6
Do	cask	0	2
Salt, rock	ton	0	1½
Sausages	package	0	2
Sawdust	bag	0	0¼
Scales. *See* Hardware.			
Screws, wood	120	0	0½
Jack	each	0	0½
Scythes	bundle	0	0¼
Scythe-stones	hhd.	0	4
Sedans	each	0	6
Seeds, meal	ton	0	2
Seed, not garden	bag	0	1
Senna	package	0	2
Shafts, gig	bundle of 12	0	2
Do.	ton	0	3
Sheathing felt	ton	0	3
Do.	package	0	3
Shellfish	hhd.	0	1½
of all kinds	packs	0	1
Shells, fancy	package	0	2
Sheep and lambs	each	0	0½
Shooks, puncheon or barrel	bundle	0	0½
Shoes and boots, new	hhd.	0	4
Do.	barrel	0	2
Do.	bag	0	2
Old	packages of all kinds	0	1½
Shot	ton	0	7½
Shovels, wood	120	0	2
Shumac	ton	0	6
Shuttles	package	0	2
Sizing	cask	0	2
Shower baths	each	0	2
Silkworm gut	bundle	0	1
Silk or satin	package	0	4
Sieves	dozen	0	1
Silver ore	ton	0	6
Skins, kip and calf	bundle	0	0½
Skins, rennet	keg	0	1
Do.	bag	0	1
Do.	bale	0	1
Do.	bundle	0	1
Pelts	barrel	0	2
Slates	ton	0	1½
Slate slabs	ton	0	2
Smalts	cask	0	1½
Snakes, garden. *See* Hardware.			
Snuff	hamper	0	2
Do.	keg	0	1
Do	jar	0	1
Soap	barrel	0	1
Do.	boxes exceeding 62 lbs.	0	0½
Do.	not exceeding 62 lbs.	0	0¼
Do.	firkin	0	0¼
Black	firkin	0	0¼
Soda ash	ton	0	3
Do.	hhd.	0	2
Do.	cask or tierce	0	1¼
Soda	ton	0	3
Do.	barrel	0	1
Water	tierce	0	2
Do.	hamper	0	1
Soot	hhd.	0	1
Spars and oars, under 6 inches diameter	120	1	6
Spades and shovels	package	0	0¼
Spade shafts	bundle	0	0¼
Specimens	case	0	1
Spectacles	case	0	3
Spices, all kinds	package	0	3
Spindles. *See* Machinery.			
Spokes, coach and car	1,000	0	10
Sponge	package	3	3
Spoons, wood	120	0	0½
Spouting, wood	100 feet	0	1
Starch	hhd.	0	2
Do.	tierce	0	1½
Do.	ton	0	4
Do.	chest	0	1½
Do.	box	0	1
Do.	barrel	0	1
Do	case	0	1

APPENDIX A.

Belfast Customs Port—*cont.*

Belfast.—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Stationery	package	0	3
*Staves, pipe, above 50 inches long	120	0	5
*Staves, under 50 inches long	120	0	4
Hogshead	120	0	2
*Staves, barrel	120	0	1
Do. heading	120	0	1
Steel	ton	0	4
Sticks, walking	package	0	2
Stirks, young cows	each	0	1½
Stones, common	ton	0	1½
Paving	ton	0	1½
Freestone	ton	0	2
Cutlers'	package	0	1
Stoves, large	each	0	2
Small	each	0	1
Straw	ton	0	2
Do.	bale	0	0½
Bonnets	box	0	2
Plait	bundle	0	1
Do.	bale	0	1
Stamps	box or package	0	3
Succades	box	0	2
Sugar	hhd.	0	4
Do.	tierce	0	3
Do.	barrel	0	1
Do.	bag	0	1
Sugar, Mauritius or East Indies	ton	0	6
Sugar candy	box	0	1
Sulphur	ton	0	6
Do.	casks of all kinds	0	2
Sycamore	ton	0	6
Tallow	hhd.	0	4
Do.	cask	0	2
Do.	seron	0	1
Tamarinds	package	0	2
Tan forks	dozen	0	1
Tanners' waste	ton	0	3
Tar, all kinds	puncheon	0	2
Do.	barrel	0	0½
Tares	ton	0	2
Do.	sack	0	1
Tea	chest	0	3
Do.	half-chest	0	2
Telescopes	case	0	6
Terra japonica	ton	0	6
Do.	basket	0	0½
Thrashing machines	each	0	3
Thread	box	0	2
Do.	package	0	2
Thrums	package	0	1
Tiles, ridge	1,000	0	9
Flooring	1,000	0	9
*Timber of all kinds	load of 50 feet	0	6
Tin ware	box	0	0½
Plate	block	0	0½
Do.	ingot	0	0½
Do.	box	0	0¼
Tobacco	hhd.	0	4
Do.	barrel	0	2
Pipes	crate	0	2
Do.	box	0	0½
Tobacco presses	each	0	3
Tombstones	each	0	2
Tongues	barrel	0	0½
Do.	keg	0	0¼
Do.	firkin	0	0¼
Do.	half-keg	0	0⅛
Do.	half-firkin	0	0 1/16
Tortoise shell	case	0	6
Tow	ton	0	6
Toys	cask	0	3
Do.	case	0	2
Trees or plants	bundle	0	2
Tree nails	120	0	0½
Tripe	barrel	0	1
Trucks	each	0	2
Trunks	crate	0	2
Turf	ton	0	2
Turmerick	ton	0	3
Turnips	crate	0	1
Do.	ton	0	1½
Turning lathes	each	0	3
Turpentine, spirits of	puncheon	0	3
Do. do.	hhd.	0	2
Raw	barrel	0	1
Turtles	each	0	2
Twigs	mat	0	2
Twist	bale	0	2
Types	box	0	1
Twine	box	0	1
Umbrellas	case	0	2
Valonia	ton	0	3
Varnish	cask	0	3
Do.	basket	0	1

		s.	d.
Vegetables	ton	0	2
Do.	bag	0	1
Do.	crate	0	1
Vetches	bag	0	0½
Vermillion	package	0	4
Velvet	package	0	4
Vinegar	pipe	0	2
Do.	hhd.	0	1½
Do.	barrel	0	1½
Do.	quarter-cask	0	1
Vitriol	hhd.	0	2
Oil of	carboy or bottle	0	0¼
Veneers	package	0	3
Vices, smiths'	each	0	0½
Watch glasses	case	0	2
Wedges, ships'	120	0	0½
Whalebone	case	0	3
Wheat	ton	0	2
Wheels, spinning	each	0	1
Coach and car	each	0	1
Wheelbarrows	each	0	0½
Whelks	sack	0	0½
Whips	package	0	3
Whiskey	puncheon	0	2
Do.	hhd.	0	1½
Do.	barrel	0	1½
Whiting	ton	0	2
Do.	hhd.	0	1
Do.	barrel	0	0¼
Wick, candle	bale or bag	0	2
Wine	pipe	0	3
Do.	hhd.	0	2
Do.	quarter-cask	0	1½
Do.	case	0	1½
Do.	hamper	0	1½
Window frames	dozen	0	2
Glazed	dozen	0	3
Wire, iron	bundle	0	1
Brass and copper	bundle	0	2
for cards	barrel	0	3
Cloth	box	0	2
Wool	bale	0	1½
Do.	bag	0	1½
Woollens	package	0	3
Do.	truss	0	3
Do.	bale	0	3
Wood screws	120	0	1
Do.	bag	0	1
Wood rollers	120	0	1
Do.	bag	0	1
Yams	ton	0	2
Yarn	crate	0	2
Do.	truss	0	2
Do.	box	0	2
Do.	bale	0	2
Do.	package	0	2
Do.	skips, single	0	1½
Do.	beam, bag, and bundle	0	1½
Do.	ton	0	9
Yeast. *See* Barm.			
Zinc	ton	0	4½

The articles marked thus (*) being of foreign growth, and having paid Import Harbour Dues, pay no dues on exportation.

The same rule applies to iron in pigs, coals and salt which have been previously imported.

GOODS IN TRANSITU,

Of foreign production, landed *in transitu*, no export dues shall, in future, be charged at this port,—provided proper notice in writing be given to the secretary, at the time of importation, of such intention.

Articles imported or exported which are not before particularized, and not otherwise rated, viz. :

	s.	d.
Hogshead	0	3
Puncheon	0	3
Cask, not otherwise described	0	2
Tierce	0	2
Trunk, chest, or bale	0	2
Box	0	2
Crate	0	2
Barrel and half-barrel	0	1
Firkin and keg	0	1
Hamper and half-hamper	0	1
Basket, bag, or bundle	0	1

TRUSSES AND BALES.

1. If the package be not bound with iron or rope, or if it do not exceed eight cubic feet measurement, or two cwt., it shall be deemed and taken to be a *truss*.
2. If the package be bound by rope or iron, and be above eight cubic feet measurement, and also above two cwt., it shall be deemed and taken to be a *bale*.

BOXES, CASES, AND CHESTS.

3. If the package do not exceed eight cubic feet measurement, or two cwt., it shall be deemed and taken to be a *box*.
4. If the package exceed eight cubic feet measurement, and also two cwt., it shall be deemed and taken to be a *chest* or *case*.

Gross amount levied in 1852, 8,495*l.* 9*s.* 10*d.*

6. PORTERAGE, CRANEAGE, AND STOREAGE OF TIMBER, DUES.

The Commissioners are empowered by the 80th section of the Act to charge for storeage rent, craneage, porterage, chaining, carrying, watching, receiving, delivering, drawing, cessing, marking, and attending, any sums not exceeding those specified in the following schedule, being Schedule H of Act.

TIMBER.—Attending Custom-house measurer, 2*s.* 6*d.* per 100 pieces.

If Afloat
- Receiving, chaining, watching, and delivering,
- For pine timber 4*d.* per ton or forty feet.
- For hardwood, 5*d.* per ton or thirty feet.

If Landed
- Receiving, watching, and delivering,
- For pine timber, 3*d* per ton or forty feet.
- For hardwood, 3*d.* per ton or thirty feet.
- Landing, drawing, piling, &c.
- For pine timber, 1*s.* 2*d.* per ton of forty feet.
- For hardwood, 1*s.* 2*d.* per ton of thirty feet.

DEALS
- Cessing, marking, watching, and delivering,
- Not exceeding twelve feet long, 2*s.* 6*d.* per 120.
- Exceeding twelve feet long, in proportion.

STAVES
- Piling, watching and delivering,
- For pipe, double hogshead, and heading, 1*s.* 6*d.* per 120
- For single hogshead, 4*s.* 6*d.* per 1,000.
- For barrel, 3*s.* 4*d.* per 1,000.

LATHWOOD
- Carrying to places for piling, watching, and delivering,
- In pieces not exceeding four feet long, 2*s.* per fathom.
- Piling ditto, 1*s.* 6*d.* per ditto.
- In pieces exceeding four feet long, 3*s.* 6*d.* per fathom.
- Piling ditto, 3*s.* per ditto.

CRANEAGE.

GOODS
- Landing on quays.
- Under three tons weight or measurement, 5*d.* per ton.
- Three tons and upwards, per agreement.

STORAGE.

To commence Twenty-one Days after receipt of first lot:

TIMBER
- If afloat, ¾*d.* per ton per week for pine; 1*d.* per ton for hardwood.
- If landed, ½*d.* per ton per week for pine; 1½*d.* per ton for hardwood.

DEALS
- 6*d.* per 120, per week.
- If piled in piles of not less than 600, 3*d*, per 120 per week.

STAVES
- 6*d.* per 120, for pipe and double hogshead.
- 1*d.* per 120, for single hogshead and barrel.

LATHWOOD
- 4*d.* per fathom.

The rates as at present levied under this head are set forth in the following table:—

TIMBER—Attending Custom-house measurer, 2*s.* 6*d.* per 100 pieces.

If Afloat
- Receiving, chaining, watching, and delivering—
- For pine timber, 2*d.* per load of 50 feet;
- For hardwood, 4*d.* per do. do.
- If landed, an additional charge for craneage, carting, &c.

DEALS
- Cessing, marking, watching, and delivering—
- Not exceeding 12 feet long, 1*s.* 6*d.* per 120.
- Exceeding 12 feet long, in proportion.

STAVES
- Piling, marking, watching, and delivering—
- For pipe, double hogshead, and heading, 1*s.* per 120.
- For single hogshead and barrel. 3*d.* per 120.

LATHWOOD
- Piling, marking, watching, and delivering—
- In pieces, not exceeding four feet long, 2*s.* 6*d.* per fathom.
- In pieces exceeding four feet long, in proportion.

Other goods as per agreement.

CRANEAGE.

Landing on Quay—

GOODS, except timber, under three tons weight or measurement, 5*d.* per ton.

TIMBER, under three tons measurement, 6*d.* per load for pine, 8*d.* per load for hardwood.

All Goods in pieces of three tons weight or measurement and upwards, per agreement.

MAHOGANY and other timber taken out of, or loaded in vessels, by the cranes, per agreement.

STORAGE.

To commence, on goods having paid the Porterage Rates, fourteen days after discharge of vessel commences, and all broken parts of a week to be considered a week.

DEALS
- 6*d.* per 120 per week.
- If piled in piles of not less than 6.0.0., 3*d.* per 120 per week.

TIMBER
- ½*d.* per load per week.

STAVES
- 6*d.* per 120 per week, for pipe double hogshead, and headings—1*d.* per 120 per week for single hogshead or barrel.

LATHWOOD
- 4*d.* per fathom per week.

Other Goods as per agreement.

NOTE.—The Inward Rates are now levied on timber, at 6*d.* per load of fifty feet, and full rates on deals, planks, pipe, hogshead, and barrel staves, and lathwood. No Outward Harbour Dues, however, are charged on any of the above articles, being of foreign growth, and having paid Import Harbour Dues.

Gross amount levied in 1852, 1,339*l.* 19*s.* 11*d.*

7. Ballast Dues.

The Commissioners have exclusive power of supplying and taking out ballast within the harbour, and are by the Act 10 & 11 Vict. cap. lii., bound to supply and remove it.

Vessels taking in ballast within that part of the harbour lying between Conn's Water and the first Loch on the River Lagan are liable to pay—

For every ton of sand ballast	2*s.* per ton.
„ „ stone „	3*s.* „

In the Pool of Garmoyle, or below it towards the sea—

	s.	*d.*	
Sand ballast	2	6	per ton.
Stone „	3	6	„
And for putting out ballast	2	0	„

(See Section 86 of Act.)

The following are the rates as at present charged—

	s.	*d.*	
Sand, off wharf	1	2	per ton.
„ from lighter	0	10	„

And no charge is made for taking out ballast.

Gross amount levied in 1852, 2,384*l.* 1*s.* 1*d.* The expense of supplying ballast, not including any charge for implements used, was in 1852, 1,149*l.*, leaving a surplus revenue of 1,235*l.*

8. Garmoyle Mooring Buoys Dues.

Under the 117th section of the Act the Commissioners are entitled to levy, for the use of their mooring buoys, the several dues and charges specified in schedule G of the Act, as follows:—

For every vessel under 200 tons	10*s.* per week.
200 and not exceeding 300 tons	15*s.* per ditto.
300 tons and upwards	20*s.* per ditto.

The maximum rates are levied.

The Commissioners are also empowered to charge for mooring buoys at the quays:—

Vessels making fast to the stern mooring for the purpose of discharging the whole or any part of their cargoes, are thereby subject to a charge of	1½*d.* per ton.
All vessels discharging at the east side of the Channel at any pawl, anchor, or other mooring whatever	1*d.* per ton.
In old Channel discharging	1*d.* per ton.

It appears that these latter dues are not in practice levied.

Gross amount levied in 1852, 15*s.*

These dues are leviable by Commissioners incorporated by the Belfast Harbour Act, 1847 (10 & 11 Vict. c. lii.), and the proceeds are applicable to the payment of the expenses of passing the Act; of the principal and interest of money borrowed on the security of the harbour revenues; and to the maintenance and improvement of the harbour and its works, and otherwise carrying the Act into execution. (See s. 72 of Act.)

By the 108th section of the Act the Commissioners are empowered, out of the harbour revenues, to pay by way of superannuation to pilots, and to the widows of pilots who are drowned in discharge of their duty, a sum not exceeding in the whole 200*l.* in any one year, and to grant gratuities to pilots without limitation. The amount so applied in 1852 was 34*l.* The expense of the pilot boat establishment exceeded in 1852 the contribution of the pilots and lighthouse to its support by the sum of 74*l.* 15*s.* 11*d.*, which deficiency was made up out of the harbour revenues.

The limits of the jurisdiction of the Commissioners extend from the first weir across the river Lagan to Carrickfergus, on the county of Antrim side of Belfast Lough, and to the Grey Point on the coast of the county of Down, the dues are levied throughout. (See 115th section of the Act). But by the 82d section vessels shipping or discharging cargoes on any part of the shores of Belfast Lough between the Blackhead in the island Magee and the Whitehouse on the Antrim side, and between the Copelands and the west point of the Kinegar, are exempt from dues, provided such vessels do not discharge or load in the Pool of Garmoyle, or make use of the moorings in the pool, or load or discharge in any part of the Channel from thence to Belfast.

The other revenues of the Commissioners in 1852 consisted of: harbour passage boats, 370*l.* 4*s.*; contribution of pilots, &c., to pilot boat establishment, 655*l.* 0*s.* 0½*d.*; from vessels holding pilotage licences, 495*l.* 5*s.* 9*d.*; for the use of gangway planks, 261*l.* 0*s.* 11*d.*; rents, 729*l* 9*s.* 7*d.*; for weighbridge, 23*l.* 6*s.* 8*d.*; in all, 2,534*l.* 6*s.* 11½*d.*

The funded debt charged on the security of the harbour revenues, and property of the Commissioners, amounted at the close of the year 1853 to 412,288*l.* Of this sum 308,650*l* is at 5, and the remainder, 103,638*l.*, is at 4 per cent interest.

CARRICKFERGUS.

Description of Dues and Charges levied by the Municipal Corporation of Carrickfergus.

1. Harbour Dues.

On loaded vessels—

2*d.* per ton register.
2*s.* on each vessel for buoys and moorings.
1*d.* per ton for assistance of harbour boats in and out.

On unloaded vessels—

1*d.* per ton register.
¾*d.* per ton for assistance of harbour boats in and out.

Gross amount levied in 1852, 214*l.* 9*s.* 6*d.*

These dues are leviable under several charters, the latest of which was granted in the 10th year of James I., and they are the property of the Municipal Corporation of Carrickfergus. The proceeds form part of the borough fund.

The Corporation voluntarily maintain and improve the harbour. They expended on this account in 1852, 126*l.* 19*s.* 10*d.* including the harbour-master's and ballast-master's salaries. The surplus of the dues is applied to the general purposes of the borough.

The other revenues of the borough fund in 1852 amounted to 476*l.* 7*s.* 5*d.* There was no borough rate.

A debt of 800*l.* is charged on the corporate revenues.

LARNE.

Anchorage dues are claimed under royal grant in Larne Lough by James Agnew, Esq., but it appears that of late years they have ceased to be levied.

BANGOR.

Description of Dues and charges levied by R. E. Ward, Esq., at Bangor.

1. Harbour Dues.

	s.	*d.*
Vessels fifty tons and more	2	6
Ditto under	2	0
Fishing boats of the places as agreed on.		
Strange ditto of small size	1	6
Ditto, large	2	0
Ballast at 6*d.* per ton from shore drawn to the vessel, as agreed on.		
For liberty to take sand for vessels fifty tons and over	2	0
Ditto under	1	0

These dues are claimed and levied within the harbour of Bangor, under patent from the Crown, dated the 5th Nov. in the 3rd year of James I., and are the private property of R. E. Ward, Esq.

PORT CROMMELIN.

Description of the Dues and Charges levied by N. D. Crommelin, Esq., the Proprietor of the Harbour.

1. Tonnage Dues.

The 5th section of the Act 1 Will. 4. c. cxxxiv. provides that so soon as the proprietor of the harbour shall have expended the sum of 4,000*l.* on harbour works, as proved before the Vice Treasurer of Ireland, or other person appointed by the Lords of the Treasury, he shall be entitled to levy on all ships, vessels, and boats of whatsoever description which shall come into or use the harbour, or shall be at anchor within its limits:—

For every ship, vessel, or boat, if under the burden of twenty tons, the sum of twopence per ton; if of the burden of twenty tons and under fifty tons, the sum of threepence per ton; or if of the burden of fifty tons and under one hundred tons, the sum of fourpence per ton; and if of the burden of one hundred tons or upwards, the sum of sixpence per ton:

And for every ship, vessel, or boat that shall be laid up unemployed within the harbour, an additional sum of threepence per ton for every and each month she shall be so laid up.

2. Duties on Exports.

By the same, and the 8th section of the Act, it is provided that there shall be paid to the proprietor of the harbour, over and above the tonnage duties on all commodities landed or shipped, and for the passengers carried for hire in such ships, vessels, or boats, the several rates specified in the following schedule:—

	s.	*d.*
For every load of fir timber, balks, or other description, reckoning fifty cubic feet to the load	1	6
For every load of hard wood	2	0
For every hundred running feet of deals, plank, or other description of boards, three inches thick, and in proportion for a less or greater thickness	3	0
For every fathom of lathwood	1	0
For all staves, spokes of wheels, oars, hoops, or other wood, not measurable, to pay according to the ton bulk of forty cubic feet	1	6
For every quarter of wheat, barley, oats, or other grain, rye, grass, seed, or pulse, of eight imperial bushels	0	2
For every boll of potatoes of four imperial bushels	0	1
For every hundredweight of wheat, flour, oat, or barley meal, or any other meal, pot, or pearl barley	0	1
For every hundredweight of rice, biscuit, or split pease	0	3
For every barrel of salted beef, cod, herrings, or other provisions	0	6
For every quarter, when fresh	0	3
For every pipe, puncheon, or piece of wine or spirits, and so in proportion for any larger or smaller quantity	2	0
For every hogshead of ale, beer, or porter, and so in proportion for a larger or smaller quantity	1	0
For every hogshead of sugar or molasses, and so in proportion for a larger or smaller quantity	2	0
For every parcel of wool, cotton, or flax, per hundredweight	1	0
For every coach or four-wheeled carriage	2	0
For every two-wheeled carriage	1	0
For every pair of coach or cart wheels	0	6
For every passenger coming to or going from the said harbour	1	0
For each horse, mule, bull, cow, or ox	0	4
For every score of calves, sheep, pigs, or other small animals, and so in proportion for any greater or less number	3	4
For every score of colts, fillies, or ponies unshod, and so in proportion for any greater or less number	3	4
For every hundredweight of copper, lead, tin, or other metal, except iron	0	6
For every hundredweight of iron	0	2
For every barrel of coals	0	1
For every ton of salt	1	6
For every boll of lime, containing four imperial bushels	0	1
For every thousand bricks or tiles	1	0
For every thousand slates	1	0
For every hundred feet of dressed free stone, or paving stone, superficial measure, or other dressed stone	1	0
For every ton of rough free stone, limestone, or other stone	0	3
For every trunk, chest, box, or bag, per barrel bulk, and so in proportion	0	6
For every hundredweight of butter or cheese	0	6
For every barrel of oil, tar, pitch, pot, or other ashes	0	4
For every ton of kelp	1	6
For every hundredweight of hemp, cordage, or plaister hair	0	6
For every empty hogshead	0	2
For every empty barrel	0	1
All packages not herein-before regulated, as to size or weight, to pay according to barrel bulk	0	6
For all articles exported or imported in foreign vessels, double the above duties, and also of all other duties levied on goods exported or imported in British vessels in virtue of this Act.		

(See Schedule of Act.)

Commodities not included in the foregoing schedule to be liable to such reasonable rates as the proprietor may think fit, but not exceeding one fourth of the freight of such commodities. (See s. 11 of Act.)

3. Ballast Dues.

By the 30th section of the Act the proprietor is entitled to charge for the supply of ballast such reasonable rate as he may think proper, not exceeding sixpence per ton. But, under the 30th section, ballast may be taken from the bottom of the harbour free of charge.

The dues are leviable, under the Act 1 Will. 4. c. cxxxiv., by the proprietor of Port Crommelin Harbour, and are applicable to the payment of the principal interest, not exceeding 10 per cent. of the capital sum expended by the proprietor of the harbour in obtaining and passing the Act and incident thereto, and in making, forming, and maintaining the harbour, an account of which is annually to be submitted to the Vice Treasurer of Ireland or other person appointed by the Lords of the Treasury. So soon as such principal money and interest shall have been discharged, the harbour and its works are to become vested in such Vice Treasurer, or such other persons as the Lords of the Treasury may appoint, with power to reduce and again raise the dues as the requirements of the harbour shall render necessary. (See ss. 18 & 19 ofAct.)

By the 9th section power is given to Her Majesty in Council, or the Lords of the Treasury, to assimilate the dues on goods carried in all or such foreign ships as may be deemed expedient, to those leviable on goods carried in British vessels.

The proprietor of the harbour is authorized by the 12th section to reduce and again raise the dues, but not exceeding the statutable rates.

GROOMSPORT.

It is understood that dues are levied by Percival Maxwell, Esq., at Groomsport, but the particulars of them have not been furnished.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Belfast, in 1852.

Places within the Customs Port of Belfast.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Belfast - -	Harbour Commissioners - -	29,934 6 4½		
	Warden and Assistants of Dover Harbour - - - - -	26 15 6		
	Ramsgate Harbour Trustees -	Nil.		
			29,961 1 10½	
Carrickfergus -	Municipal Corporation - -	214 9 6	214 9 6	
				30,175 11 4½
Bangor - - -	R. E. Ward, Esq. - - -	Not stated.	—	
Port Crommelin	N. D. Crommelin, Esq. - -	Not stated.	—	
Groomsport -	Percival Maxwell, Esq. - -	No return.	—	

CUSTOMS PORT OF STRANGFORD.

The Customs Port of Strangford extends from a brook north of the town of Ballyhalbert, the southern limit of the Customs Port of Belfast, to St. John's Point, the northern limit of the Customs Port of Newry.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

Lord De Ros, at Strangford; John Nugent, Esq., at Port-a-Ferry; Robert Edward Ward, Esq., at Kirkcubbin; David Stewart Ker, Esq., at Quoile; Viscount Bangor, at Killough; Lord Dufferin, at Killyleagh; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

STRANGFORD.

Description of Dues and Charges levied by Lord De Ros at Strangford.

1. Quay Dues.

1. All vessels loading or discharging cargoes at the quays of Strangford, or any part of the beach, to pay twopence per register ton; and in case only a part of a cargo is loaded or discharged, to pay at the same rate for the number of tons that may be so taken on board or discharged.
2. All coasting vessels taking in ballast, unless they have discharged a cargo at Strangford, to pay one penny per ton quayage for such ballast.
3. All vessels going foreign, taking in ballast, to pay twopence per ton, quayage, for such ballast, whether lying at, or moored off, the quay unless they have discharged a cargo at Strangford.
4. Cows are to be charged at the rate of twopence per head; horses, threepence per head; sheep and pigs, one halfpenny each,

Gross amount levied in 1852, 8*l.* 11*s.* 1½*d.*

2. Harbour or Anchorage Dues.

5. On vessels anchoring or coming to, in any part of the south-west side of the river of Strangford, from Rudley's Point to Killard Point:—

	s.	d.
Under 20 tons register tonnage, to pay for each trip - - -	1	0
„ 20 „ and under 30 tons per register - - -	1	6
„ 30 „ and not 50 ditto - -	2	0
„ 50 „ and not 70 ditto - -	2	6
„ 70 „ and not 100 ditto - -	3	0
„ 100 „ and upwards ditto - -	3	6
All ships or three-masted vessels to pay - - -	5	0

Appendix A.

Strangford Customs Port—*cont.*

Strangford—*cont.*

Lord De Ros—*cont.*

6. All foreign vessels to pay double the above rates, as well for quayage as for harbour dues.
7. All vessels mooring, or coming to anchor, in the harbour of Strangford, to pay at the above-mentioned rates; provided they have not paid either anchorage or quayage in Strangford on same voyage.
8. Vessels coming to anchor first at Portaferry or Ballyhenry, may afterwards, on same voyage, anchor in Audley's Roads or Cross Roads, on Strangford side, free of charge.

Gross amount levied in 1852, 38*l.* 5*s.*

The harbour was granted by King Henry VIII. to Gerald Earl of Kildare, and his heirs male. The rights of the Earls of Kildare to levy dues were saved by section 19 of the Act 14 & 15 Charles II. c. 9. (Irish). They are now the private property of Lord De Ros. During the last ten years the cost of the maintenance, improvement, and management of the harbour has exceeded the revenue by the sum of 60*l.* In 1852 it amounted to 36*l.* 17*s.* 9*d.*

No differential dues were claimed or levied on foreign vessels in 1852.

Port-a-Ferry.

John Nugent, Esq.

PORT-A-FERRY.

Description of Dues and Charges levied by John Nugent, Esq., at Portaferry.

1. Quayage.

1. All vessels loading or discharging cargoes at the quay of Portaferry, or any part of the beach, to pay twopence per register ton; and, in case only part of a cargo is loaded or discharged, to pay at the same, rate for the number of tons that may be so taken on board or discharged, provided said quantity exceeds fifteen tons.
2. All coasting vessels taking in or discharging ballast, unless they have either discharged a cargo, or are to take in one, to pay twopence a ton for such ballast.
3. All vessels going foreign, taking in ballast, to pay twopence per ton for same, whether lying at or moored off the quay.
4. Cows, twopence per head; horses, threepence per head; sheep, lambs, and pigs, one halfpenny each.

2. Harbour Dues.

5. All vessels making fast to the mooring posts of the quay, unless loading or discharging above fifteen tons to pay 2*s.* 6*d.*
6. All vessels constantly trading to Portaferry, neither loading nor discharging cargoes, for each time making fast to the mooring-buoy—

	s.	*d.*
Under 50 tons register, to pay	1	0
50 and not 70	1	6
70 and not 100	2	0
100 and upwards	2	6

Vessels loading or discharging cargoes to be free of the above rates.

7. All vessels anchoring or coming-to in any part of the north-east side of the river of Strangford, from the Bar to Ballywhite Bay, for each trip—

	s.	*d.*
If under 20 tons register, to pay	1	0
20 and not 30	1	6
30 and not 50	2	0
50 and not 70	2	6
70 and not 100	3	0
100 and upwards	3	6
All ships or three-masted vessels	5	0

8. All foreign vessels to pay double the above rates, both for quayage and harbour dues.
9. Vessels coming to anchor, first at Strangford or Audley's Roads, may afterwards, on same voyage, anchor in Ballyhenry, free of charge.
10. Vessels belonging to Portaferry, and trading constantly to the river, to pay 2*s.* 6*d.* for anchorage once a year, on every first day of November; but those trading generally to other ports to pay same as strangers.

Gross amount of Quayage and Harbour Dues, levied in 1852, 43*l.* 16*s.* 7*d.*

These dues are claimed and levied on the east side of Strangford Lough, between Ballyhenry and Ballyquintin Points, under a patent granted in the third year of the reign of Charles I., confirming a former patent of Queen Elizabeth; the proceeds are the property of John Nugent, Esq., subject to the maintenance of the quay, beacons, buoys, mooring posts, perches, and rings, in good and sufficient order. The sum expended on this account, together with the salary of the harbour master, amounted, in 1852, to 25*l.* 1*s.* 9*d.*

No differential dues were claimed or levied on foreign vessels in 1852.

Kirkcubbin.

R. E. Ward, Esq.

KIRKCUBBIN.

Description of Dues and Charges levied by Robert Edward Ward, Esq., at Kirkcubbin.

1. Tonnage Dues.

On all vessels discharging or taking in a cargo, 2*d.* per ton on registered tonnage.

Gross amount levied in 1852, 4*l.* 13*s.*

2. Ballast Dues.

All vessels taking in ballast to pay at the rate of 3*d.* per ton for what they may require, or 1*s.* for the vessel ballasting out of the sand in harbour.

Gross amount levied in 1852, nil.

These dues are claimed and levied within the limits of Kirkcubbin Harbour, under a patent granted in the third year of James I., and are the private property of Robert Edward Ward, Esq., who voluntarily maintains the harbour, the expenditure on which exceeds the revenue.

QUOILE.

Quoile.

D. S. Ker, Esq.

DESCRIPTION OF DUES AND CHARGES LEVIED BY DAVID STEWART KER, ESQ., AT QUOILE

1. QUAYAGE AND HARBOUR DUES.

$1\frac{1}{2}d.$ per ton register on all vessels discharging and taking in a cargo.
$2d.$ per ton on one cargo only, either in or out.
Beams, tubs, and weights are provided for vessels laden with coal, at $4s.$ each vessel.
Plankage for all vessels, $2s.$ $6d.$ each.

Gross amount levied in 1852, 133*l.* 16*s.* 3*d.*

These are ancient dues the private property of David Stewart Ker, Esq., who voluntarily maintains and improves the harbour and quays. It is stated that since 1837 the sum of 1,500*l.* has been expended on new works, besides other large sums for the maintenance of those previously existing. The sum so expended in 1852 amounted to 44*l.* 14*s.* 6*d.*

ARDGLASS.

Ardglass.

Harbour Commissioners.

DESCRIPTION OF DUES AND CHARGES LEVIABLE BY THE COMMISSIONERS OF ARDGLASS HARBOUR.

QUAYAGE FOR LADING AND UNLADING.

	s.	*d.*
For every ton of grain, pease, or beans	0	4
For every barrel of oatmeal or barley meal	0	3
For every ton of potatoes	0	3
For every cwt. of butter or cheese	0	5
For every barrel of herrings	0	2
For every cwt. of white fish cured	0	1
For every stone of soap or candles	0	1
For every ream of paper	0	$0\frac{1}{2}$
For every package of household furniture, and for every bale of goods and other articles and commodities not exceeding the size of a barrel	0	2

	s.	*d.*
For every ton of slates, tiles, and bricks, iron, lead, copper, and tin	0	6
For every horse	0	6
For every pony, ass, or mule not exceeding twelve hands high	0	3
For every pony, ass, or mule exceeding twelve hands high	0	4
For black cattle, each	0	3
For every score of sheep, goats, or pigs	1	8
For every ton of ballast put on board	1	0
For every vessel, not belonging to the harbour, repairing or careening, per ton	0	3

These dues are leviable by virtue of statute 7 & 8 Geo. IV. c. lxxx. The proceeds are applicable to the repairs of the harbour.

The artificial works of this harbour having been destroyed by the violence of the sea, and not since repaired, these dues have not in practice been levied for some years.

KILLOUGH.

Killough.

Viscount Bangor.

DESCRIPTION OF DUES AND CHARGES LEVIED BY VISCOUNT BANGOR AT KILLOUGH.

1. QUAYAGE.

$1\frac{1}{2}d.$ per ton register on vessels lying at the quay.
Gross amount levied in 1852, 21*l.* 14*s.* $1\frac{1}{2}d.$

2. PLANKAGE.

$2s.$ $2d.$ on each vessel taking in or discharging a cargo.
Gross amount levied in 1852, 8*l.* $2s.$ $7d.$

3. ANCHORAGE DUTY.

On vessels anchoring in any part of the harbour or bay—

		s.	*d.*
Vessels under 50 tons register		2	2
Do.	of 50 tons and under 100 tons	2	$8\frac{1}{2}$
Do.	of 100 tons and under 150 tons	3	3
Do.	of 150 tons and under 200 tons	4	4
Do.	of 200 tons and upwards	5	5

Gross amount levied in 1852, 5*l.* 14*s.* 11*d.*

4. DUTY ON VESSELS DISCHARGING COAL.

$2d.$ per ton of measurement on vessels discharging coal, for beams, scales, weights, and tubs.

Gross amount levied in 1852, 11*l.* 18*s.* $4d.$

5. BALLAST DUES.

$2d.$ per ton.

Gross amount levied in 1852, 3*l.* 15*s.* $5d.$

Appendix A.

Strangford Customs Port—*cont.*

Killough—*cont.*

Viscount Bangor—*cont.*

6. Duty on Cattle, &c.

Horses and black cattle, each, 2*d.*
Pigs and sheep, per score, 10*d.*

Gross amount levied in 1852, 2*l.* 6*s.* 10*d.*

7. Craneage Dues.

For use of crane, 6*d.* per ton.
Nothing levied in 1852.

8. Beaching Dues.

On vessels occupying any part of the beach for repairs, 2*d.* per ton.
Gross amount levied in 1852, 2*l.* 3*s.* 2*d.*

These are ancient dues, the private property of Viscount Bangor. The sum expended on the harbour, including 30*l.* the harbour-master's salary, amounted in 1852 to 32*l.*

KILLYLEAGH.

Killyleagh.

Lord Dufferin.

It is understood that dues are levied by Lord Dufferin at Killyleagh, but the particulars of them have not been furnished.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Strangford, in 1852.

Places within the Customs Port of Strangford.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Strangford -	Lord De Ros - - -	46 16 1½		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			46 16 1½	
Port-a-Ferry -	John Nugent, Esq. - -	43 16 7	43 16 7	
Kirkcubbin -	Robert Edward Ward, Esq. -	4 13 0	4 13 0	
Quoile - -	David Stewart Ker, Esq. -	133 16 3	133 16 3	
Ardglass - -	Harbour Commissioners - -	Not levied.	—	
Killough - -	Viscount Bangor - -	55 15 4½	55 15 4½	
				284 17 4
Killyleagh -	Lord Dufferin - - -	No Return.	—	

CUSTOMS PORT OF NEWRY.

Newry Customs Port.

The Customs Port of Newry extends from St. John's Point, the southern limit of the Customs Port of Strangford, to Cooley Point, the northern limit of the Customs Port of Dundalk.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Newry Navigation Company; the Marquis of Downshire, at Dundrum; Roger Hall, Esq., at Warrenpoint; the Marquis of Anglesea, in Carlingford Lough; James Roxborough, Esq., at Rostrevor; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

NEWRY.

Description of Dues and Charges levied by the Newry Navigation Company.

1. Tonnage Dues on Goods and Vessels.

Under the 8th section of the Act 10 Geo. 4. cap. cxxvi., the Newry Navigation Company are empowered to levy on goods conveyed on the Newry Navigation, and vessels using such navigation, the following dues and tolls :—

Between the town of Newry and Lough Neagh, and between Newry and the sea, for every ton of all goods, wares, merchandise, matters, and things which shall be carried or conveyed on the said navigation, the sum of three halfpence for every Irish mile, and so in proportion for any greater or less quantity or distance; and for every ton of coal, culm, limestone, building stone, and potatoes, one penny per ton per mile; and every ton of manure and road materials, one halfpenny per ton.

For every ton of the register of any vessel, ship, or raft entering the cuts or navigation from the sea, a sum not exceeding eighteenpence-halfpenny.

For every ton of the register of any vessel, ship, or raft passing from Newry to the sea, a sum not exceeding eighteenpence-halfpenny.

For every ship or vessel coming into the said canal or basins to be laid up, the sum of one penny per ton per week.

For every ton of timber lying or remaining in the said canal or basins longer than one fortnight, the sum of one penny per ton per week.

The dues on goods are not in practice levied.

The existing dues and tolls on ships, &c., which have been charged since the passing of the Act, are according to the following schedule :—

SEA TOLL.

Inwards.

Every vessel (except steamers) which shall enter the navigation from the tide water, and which shall have crossed the bar of Carlingford, if laden, to pay the sum of one shilling British, per ton, for every ton of her registered burden ; if unladen, to pay one penny per ton.

Steamers, sixpence per ton register.

Every lighter which shall enter the navigation from the tide water, and which shall not have crossed the bar of Carlingford, if laden, to pay the sum of sixpence British, per ton, for every ton of her registered burden, unless laden with limestone, building stone, or sand, in which case she shall pay one penny per ton only ; if unladen, to pay one penny per ton.

Every raft which shall enter the navigation from the tide water shall pay the sum of sixpence British, per ton measurement, for every ton of timber contained in such raft.

Outwards.

Every vessel which shall pass from the navigation into the tide water, if laden, shall pay the sum of one shilling British, per ton, for every ton of her registered burden, unless she paid one shilling per ton toll on her inward cargo, in which case she shall pay one penny per ton only; if unladen, to pay the sum of one penny per ton.

Every lighter which shall pass from the navigation into the tide water, with a cargo, to pay the sum of sixpence British for every ton of her registered burden, unless such cargo be lading for a vessel that paid one shilling per ton toll on her inward cargo, in which case she shall pay one penny per ton only ; if unladen, to pay one penny per ton.

Inland Toll.

Every laden vessel which shall pass outwards on the navigation from the town of Newry to the River Bann, to pay for each lock through which she shall pass, if carrying a quantity

	s.	*d.*	
Not exceeding 15 tons	1	6	per lock
Exceeding 15 and not exceeding 20 tons	2	0	„
„ 20 „ 30 tons	2	6	„
Upwards of 30 tons	3	0	„

unless laden with lime, limestone, building stone, sand, or manure, in which case she shall pay 1*s.* per lock only.

Every laden vessel which shall pass inwards on the navigation from the River Bann to Newry, to pay, for each lock through which she shall pass, if carrying a quantity

	s.	*d.*
Not exceeding 15 tons	1	6
Exceeding 15 and not exceeding 20 tons	2	0
„ 20 and „ 30 tons	2	6
Upwards of 30 tons	3	0

unless laden with grain, potatoes, or Irish coals, in which case if carrying a quantity not exceeding 20 tons to pay 1*s.* per lock for each lock through which she shall pass; exceeding 20 tons, 1*s.* 6*d.* per lock; or unless laden with turf, pottery ware, native timber, sand, or manure, in which case she shall pay 2*s.* 6*d.* for passing through the first lock, and 6*d.* per lock for every other lock through which she shall pass.

Every raft of timber which shall pass outwards to the River Bann shall pay 3*s.* per lock for every lock through which it shall pass.

Every unladen vessel passing outwards or inwards on the navigation, shall pay 6*d.* per lock for each lock through which she shall pass.

Gross amount of sea toll levied in 1852	£3,290	1	2
„ inland toll	1,462	6	2
	£4,752	7	4

2. Ballast Dues.

Under the 134th section of the Act the Company have the sole power to supply and remove ballast, and are authorized to charge for the supply and removal of ballast, according to the following schedule :—

For every ton of ballast furnished and laid down at whatever place the Navigation Company may appoint from time to time for the purposes of ballasting vessels in the port of Newry, one shilling.

For every ton of ballast landed or discharged in the port of Newry, one shilling.

(See Schedule A. of Act 10 Geo. 4. c. cxxvi.)

Appendix A.

Newry Customs Port—*cont.*

Newry—*cont.*

Newry Navigation Company—*cont.*

The dues in practice levied are according to the following table :—

For stone ballast,	1*s.* 4*d.* per ton	}	Shipped free of any further cost, and placed in the vessel's hold.
sand „	1*s.* 0*d.* „	}	

Gross amount levied in 1852, 592*l.* 3*s.* 9*d.*

These dues are leviable under the powers of the Act 10 Geo. 4. c. cxxvi., and are the property of the Newry Navigation Company. It is a trading company. The 91st section of the Act provides that when necessary the dues and tolls are to be reduced, so that the net proceeds do not exceed in any year 12 per cent. upon the company's capital. Subject to this limitation, the 100th section of the Act empowers the company to reduce and again raise the dues, but not exceeding the statutable rates.

The limits within which the dues are levied extend to the entrance of the river into Carlingford Lough.

The capital of the Company amounts to 80,000*l.*, but it is stated that upwards of 192,000*l.* has been laid out on the navigation. The whole of the harbour revenues in 1852 were expended on this account, and in payment of the interest of the Company's debt.

The debt charged on the harbour revenues is 65,378*l.*, for which also the personal security of the committee of management has been given. The interest on this debt ranges from 4 to 6 per cent.

Dundrum.

Marquess of Downshire

DUNDRUM.

Description of Dues and Charges levied by the Marquess of Downshire at Dundrum.

1. Tonnage Dues.

	s.	*d.*
Vessels laden coming into the harbour to unload, per ton register	0	4
Vessels loading at the pier for any other port, per ton register	0	2

Gross amount levied in 1852, 46*l.* 17*s.* 6*d.*

These dues are claimed and levied by the Marquess of Downshire within the limits of Dundrum Harbour; they commenced to be collected in 1823, when the pier was built.

Warrenpoint.

Roger Hall, Esq.

WARRENPOINT.

Description of Dues and Charges levied by Roger Hall, Esq., at Warrenpoint.

1. Dock and Harbour Duties.

1. All and every ship or vessel, being British or Irish bottoms, that shall enter the dock to discharge the whole or part of their cargo therein, shall pay three halfpence per ton, dockage, of their burthen, per register.
2. Shipping of every description coming into dock for ballast, for shelter, for stopping of leaks, &c., or in any other necessary occasion, to pay one penny per ton, dockage, per register.
3. All such ships or vessels as shall come into dock for repairs, shall pay, viz.:

	£	*s.*	*d.*	
A ship	1	1	0	for the first month.
A brig or galliot	0	15	0	„
A sloop	0	10	6	„
A smack or wherry	0	5	6	„

4. Any such shipping that shall come into dock to winter, shall pay, after the first month, as follows, viz. :

	£	*s.*	*d.*	
A ship	0	5	0	per week after the first month.
A brig or galliot	0	3	6	„
A sloop	0	2	6	„

5. Lighters having had their lading out of ships or vessels lying out in the road, (but not out of vessels in the dock,) and entering for shelter, or to wait tide, or otherwise therein, shall pay 2*s.* Lighters coming into dock wind-bound, but not loaded, to pay 1*s.* 1*d.*
6. Fishing wherries or smacks discharging or selling fish in dock, or on the beach of Warrenpoint, to pay each one shilling.
7. Limestone craft discharging either on the beach or in the dock, the owners of such limestone (except for the use of Narrow Water Estate) to pay—for a row boat, 1*s.* 1*d.*; smack, 1*s.* 6*d.*; wherry, 2*s.*; lighter, 2*s.* 6*d.*
8. For privilege of shipping or discharging cattle at the dock, owners of such to pay, per head, 4*d.* (military horses exempt); cows, oxen, &c., 2*d.* per head; pigs, 1*d.* per head; sheep, ditto.
9. All ships or vessels taking ballast in the dock, or off the beach, to pay 10*d.* per ton for the quantity required.
10. No timber-loaded ship to come into dock for the purpose of discharging the whole or any part of her cargo therein, without permission for that purpose first had, and when so permitted, to pay at the rate of 3*d.* per ton, burthen, per register. And all damages that shall happen in the dock by means of such timber, when therein discharged, to be made good by the master of the discharging ship.
11. Timber rafts coming into dock, by stress of weather or otherwise, to pay 5*s.* dockage, and if to continue after 24 hours, or two tides, to pay 2*s.* per day for the same; and in case of any damage done by means of such rafts, the same to be made good by the owners thereof, before such timber shall quit the dock.
12. All ships and vessels entering said dock, for or under any of the cases above and before mentioned, or for what purpose soever, not being the property of British or Irish subjects, to pay one-half more in addition to the above and foregoing charges, as the case may happen.

The differential dues on foreign vessels are not in practice claimed or levied.

Gross amount levied annually, on an average of the last ten years, 407*l.* 8*s.*

These dues are claimed and levied under patent from the Crown, and are the private property of Roger Hall, Esq., who is under an obligation to keep the docks and quays in repair, with sufficient mooring posts, ringbolts, and other conveniences for the use of shipping; the sum stated to have been expended annually on this account, on an average of the last ten years, is about 208*l.*

CARLINGFORD LOUGH.

Description of Dues and Charges levied by the Marquess of Anglesea in Carlingford Lough.

1. Anchorage Dues.

	£	s.	d.
On ships	1	1	0
Brigs in foreign trade	0	10	6
Do. in coasting trade	0	5	0
Schooners or galliots in foreign trade	0	8	0
Do. in coasting trade	0	4	0
Sloops	0	3	0
Steampackets	0	5	0

Vessels belonging to the port of Newry are allowed to be exempt.

Gross amount levied annually, on an average of the last ten years, 80*l.*

These dues, which are claimed and levied from the bar of Carlingford to Warrenpoint, were granted by charter of King James II., and are the private property of the Marquess of Anglesea, subject to the providing of buoys, chains, and perches for the proper navigation of the Lough. The amount expended annually on this account, together with the cost of collection, is about 20*l.*

ROSTREVOR.

Description of Dues and Charges levied by James Roxborough, Esq., at Rostrevor.

1. Tonnage Dues.

1½*d.* per ton on the register tonnage of each vessel.

Average gross amount levied annually about 2*l.*

These are ancient dues the private property of James Roxborough, Esq.; they are claimed and levied within half a mile on either side of the harbour.

NEWCASTLE.

The Commissioners of Public Works are empowered, under the 65th section of the Act 9 Vict. cap. 3., to levy tolls and dues for the use of the harbour works at Newcastle, but none have hitherto been levied.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Newry, in 1852.

Places within the Customs Port of Newry.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Newry	Newry Navigation Company	5,344 11 1		
	Warden and Assistants of Dover Harbour (England)	3 12 3		
	Ramsgate Harbour Trustees (England)	*2 12 1½		
			5,350 15 5½	
Dundrum	Marquess of Downshire	46 17 6	46 17 6	
Warrenpoint	Roger Hall, Esq.	†407 8 0	407 8 0	
Carlingford Lough	Marquess of Anglesea	†80 0 0	80 0 0	
Rostrevor	James Roxborough, Esq.	About 2 0 0	2 0 0	
				5,887 0 11½

* For the year ending 31st December 1851.
† Annually on an average of the last ten years.

Appendix A.

Dundalk Customs Port.

CUSTOMS PORT OF DUNDALK.

The Customs Port of Dundalk extends from Cooley Point, the southern limit of the Customs Port of Newry to Dunany Point, the northern limit of the Customs Port of Drogheda.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

Commissioners for preserving, improving, and maintaining the river, port, and harbour of Dundalk; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England.)

Dundalk.

DUNDALK.

Harbour Commissioners.

Description of Dues and Charges levied by the Commissioners for Preserving, Improving, and Maintaining, the River, Port, and Harbour of Dundalk.

1. Tonnage Dues.

	s.	d.
On each loaded vessel exceeding 15 tons burthen, per ton	0	6
On steamers and on vessels arriving and sailing in ballast	0	3

Under the 92d section of the Act 3 & 4 Vict. c. cxix. the Commissioners are empowered to levy on ships, vessels, and boats; anchoring, loading, or unloading within the harbour, any sum not exceeding 6*d.* per ton of the register tonnage of such ship or vessel, which is payable on one arrival and one departure; vessels arriving and sailing in ballast are chargeable only with one-half of the duty. Under the 120th section, steamers are charged 3*d.* a ton on their register tonnage. By the 95th section of the same Act, the Commissioners are entitled to charge on vessels remaining in the harbour for a longer period than two months, a sum not exceeding 3*d.* per ton per month, according to the tonnage burden of such vessels (vessels under 15 tons burden exempt). (See 96th section of Act.)

The maximum rates are levied.

Lighters, wherries, boats, and hookers usually employed in the river, port, or harbour of Dundalk to pay each any sum not exceeding 20*s.* per annum; and wherries, boats, or hookers, plying for hire in the harbour, any sum not exceeding 10*s.* per annum. (See s. 149 of Act 3 & 4 Vict., c. cxix.)

Vessels with cargo taking refuge in the harbour are charged according to the following schedule:—

	£	s.	d.
Not exceeding 50 tons register	0	5	0
" 100 "	0	10	0
Above 100 "	1	0	0

Vessels in ballast one half.

Gross amount levied in 1852, 1,495*l.* 11*s.*

2. Import and Export Dues.

By the 100th section of the Act the Commissioners are entitled to levy on all goods and merchandise imported or exported at or from the harbour of Dundalk the several rates and duties specified in the second schedule of the Act, and to charge all goods which are not therein particularised with a rate or duty equal to that affixed on goods of a similar nature, &c., but not to exceed one-twelfth of the freight payable thereon. (See 109th section of Act.)

The rates and duties chargeable, being those contained in the second schedule of the Act, together with those as fixed by the Harbour Commissioners, which are by far the most numerous, are shown in the following table: one-half only of the amounts is, however, is practice levied:—

	s.	d.
Acid — pipe	0	6
Do. — carboy	0	0½
Alabaster — ton	0	3
Alcohol — casks of all kinds	0	4
Ale or beer — hhd.	0	3
Do. — barrel	0	2
Do. — half-barrel	0	1
Alkali — ton	0	6
Aloes — gourd	0	1
Alum — ton	0	4
Anchors, bower — each	1	0
small — each	1	0
Anchovies — barrel or package	0	6
Acorns — package	0	2
Do. — ton 40 bushels	0	8
Alabaster — barrel	0	0½
Animals, stuffed — package	1	0
Asphalt — case	0	4
Arnatto — package	0	4
Antimony — package	0	4
Arsenic — package	0	4
Do. — hhd.	0	4
Amber — package	1	0
Ashes, Dantzig — ton	0	6
Animals, wild — each	1	0
Aniseed — sack	0	4
Anvils — each	0	2
Apparel — bale	0	6
Do. — truss	0	4
Do. — bag	0	0
Do. — trunk	0	4
Do. — bundle	0	0
Apples — hhd.	0	2
Do. — case	0	0
Do. — barrel	0	1
Do. — hamper	0	1
Do. — bag	0	1
Do. — box	0	0
Do. — half-barrel	0	0½
Do. — bushel	0	0½

		s.	d.
Arrow root	package	0	4
Do.	box	0	2
Ashes, pot or pearl	barrel	0	2
Ashes, Dantzig	barrel	0	1½
Asses	each	0	6
Axles	each	0	2
Bacon	crate	0	3
Bacon	hhd.	0	3
Do.	bale	0	1
Do.	tierce	0	1
Do.	barrel	0	1
Do.	half-barrel	0	0½
Barilla	ton	0	6
Bark	ton	0	6
Barley	ton	0	4
Barley, pot	sack	0	2
Do.	bag	0	2
Barm	puncheon	0	4
Baskets, wood	dozen	0	2
Baskets, rod	dozen	0	0½
Basket rods	bundle of 120	0	0⅛
Battens, per 120. *See* Deals.			
Battens ends, per 120. *See* Deals.			
Beans, seed	sack	0	4
Beans	ton	0	3
Bearers or blocks	each	0	0⅛
Beech logs	120	0	8
Beef	carcass	0	4
Do.	hhd.	0	3
Do.	side		
Do.	parcel, single		
Do.	tierce	0	1
Do.	quarter	0	1
Do.	barrel	0	0½
Do.	ball	0	0½
Do.	half-barrel	0	0¼
Beer or ale. *See* Ale.			
Bees' wax	package	0	2
Bellows	bag or bundle	0	2
Bellows, smiths'	each	0	1
Birch billets	120	0	8
Birds, stuffed	case	0	6
Biscuits	ton	0	8
Do.	box or barrel	0	2
Bitumen	ton	0	4
Blacking	hhd.	0	6
Do.	tierce	0	4
Do.	barrel or chest	0	3
Do.	parcel	0	3
Bladders	barrel	0	4
Blacking powder	cask	0	2
Blocks for ships	cask	0	6
Do.	bag	0	3
Boats	each	1	0
Bobbins	bag	0	2
Boilers, steam	each	5	0
small	as castings, or each	1	0
Bolts. *See* Iron.			
Bones	ton	0	4
Bone dust	ton	0	6
Barley, manufactured	ton	0	6
Bark, druggists'	bale	0	4
Bent	package	0	2
Bee hives	dozen	0	2
Beet root	ton	0	4
Berries, juniper	package	0	4
Do.	ton	1	0
Bleaching powder	ton	0	8
Do.	hhd.	0	4
Boards, wainscot	120	0	4
Bread	box	0	2
Do.	ton	0	8
Bonnets	box	0	6
Books and stationery	package	0	3
Bosses. *See* Furniture.			
Bottles	basket	0	2
Do.	gross	0	1
Do.	mat	0	1
Do.	carboy	0	0⅛
Bowls, wood	dozen	0	1
Boxes, wood	120	0	8
bonnet	dozen	0	2
large	each	0	0½
Boxwood	ton	0	6
Bran	ton	0	4
Brandy	pipe	0	6
Do.	hhd.	0	3
Do.	barrel or case	0	2
Brass, new and old	ton	1	0
Brick (fire)	1,000	0	9
(common)	ton	0	3
(Bath)	1,000	2	0
(building)	1,000	0	6
Brimstone, not sulphur	ton	0	4
Bristles	cask	0	6
Broom handles	dozen	0	0¼
Brooms, bent	dozen	0	1
ling and birch	120	0	2
Brushes	bale or bundle	0	4
Do.	barrel	0	2
Do.	bag	0	2
Brush head and stocks	pack	0	1
Buckets, wood	dozen	0	1
Bulrushes	dozen bundles	0	1
Bulls	each	0	3
Burr stones	ton	0	4
Bushes or cartboxes	ton	0	6
Butter	butt	0	4
Do.	box	0	2
Do.	chest	0	2
Do.	basket	0	0½
Do.	firkin	0	0¼
Do.	half-firkin	0	0⅛
Do.	crock	0	0⅛
Buttons	chest	0	4
Cables, chain	ton	1	0
Cables, hemp	ton	1	0
Calf skins	bundle	0	0½
Calves	each	0	2
Calicoes or cotton goods	bale	0	4
Do.	package	0	4
Do.	box	0	3
Do.	bag	0	3
Do.	truss	0	3
Camboose	each	0	4
Camwood	ton (as mahogany)		
Candles	boxes not exceeding 42 lbs.	0	0¼
Do.	boxes exceeding 42 lbs.	0	0½
Candle wick	bale	0	3
Do.	bag	0	2
Candy sugar	box	0	2
Cane reeds	bundle	0	0¼
Cane	bale	0	4
Canvas	bale	0	4
Cops for weavers	pack or skip	0	4
Cars, jaunting	each	2	6
Carboys	each	0	0⅛
Cards. *See* Machinery.			
Carpeting	bale	0	6
Do.	package	0	6
Do.	truss	0	4
Carts	each	0	6
Carrots	crate	0	2
Carrots	ton	0	6
Carts, hand	each	0	3
Carriages (*See* Coaches)	each	5	0
Casks, empty	new	0	0¼
Cassia	package	0	4
Catechue	basket	0	4
Catgut	truss or package	0	2
Cement	ton	0	4
stone	ton	0	3
Do.	barrel	0	0¼
Do.	half-barrel	0	0⅛
Do.	quarter-barrel	0	0⅛
Chaff	bag	0	0½
Chalk	ton	0	4
Charcoal	hhd.	0	4
Do.	ton	0	4
Do.	bag	0	1
Cheese	ton	1	0
Do.	box	0	4
Chronometers and compasses	each	2	6
Chimney pieces	each	0	6
China	pack	0	8
Chocolate	ton	2	0
Do.	case	0	2
Churns	each	0	4
Cider	pipe	0	4
Do.	hhd.	0	2
Cinnamon	case	0	4
Cigar	case	0	6
Do.	box, not exceeding 200 in each	0	4
Clap-boards	dozen	0	2
Clay, pipe	ton	0	3
Clay, fire	ton	0	3
Cloverseed	sack	0	3
Clocks	box	0	4
Clogs	gross	0	4
Clog soles	gross	0	2
Coals	ton	0	3
Coal dust	hhd.	0	4
Coaches or chariots	each	5	0
Cocoa or miserable	ton	0	8
Cocoa	chest	0	4
Cocoa shell	ton	0	8
Do.	bag	0	2
Codilla	ton	1	0
Coffee	ton	1	0
Do.	tierce	0	6

APPENDIX A.

Dundalk Customs Port—*cont.*

Dundalk—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Coffee	barrel	0	2
Do.	bag	0	2
Do.	case	0	2
Coke	ton	0	3
Colours	ton	1	0
Confectionery	box	0	3
Copper ingots, till, or sheet	ton	1	0
Copper nails	ton	1	0
Do.	cask	0	3
Copper bolts or bars	ton	0	6
Copper dross	ton	0	4
Copperas	ton	0	4
Cordage	ton	1	0
old	ton	0	6
Cordial	puncheon	0	4
Do.	hhd.	0	3
Do.	quarter-cask	0	2
Corkwood	ton	2	6
Corks	basket	0	2
Do.	bag	0	2
Do.	gross	0	0½
Cottons. *See* Calico.			
Cotton wool	bale	0	3
Cotton waste	bale	0	3
Cows	each	0	3
Cranes or windlasses	each	1	0
Cream of tartar	ton	1	0
Crowbars	dozen	0	2
Crystal	pack	0	2
Currants	ton	2	0
Cutlery	pack	0	6
Cylinders, large	each	2	6
Cylinders, small	each	1	3
Camomile	bag	0	2
Candles	cask or tierce	0	6
Do.	box exceeding 42 lbs.	0	1
Caps, boys'	case	0	4
Chicory	bale	0	4
Chimney cans	each	0	0¼
Cinders	ton	0	2
Cloverseed	hhd.	0	6
Cloves	package	0	6
Cochineal	package	0	4
Combs	package	0	4
Compasses	box	0	6
Crucibles	barrel	0	2
Dates	ton	2	0
Deals	120	1	6
Deal ends	120	0	6
Deals, battens	120	1	0
Do., batten ends	120	0	4
Deers	each	0	2
Divi Divi	ton	0	6
Dogs	each	0	2
Drugs	ton	2	0
Do.	hhd.	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	case	0	4
Do.	chest	0	4
Do.	firkin and box	0	2
Do.	hamper	0	2
Do.	basket	0	2
Drawers, chest of	each	0	4
Dust, (founders')	hhd.	0	3
Dust, (millers')	ton	0	2
Dye stuffs	hhd.	0	4
Do.	tierce	0	3
Do.	barrel	0	2
Dye woods	ton	0	6
Do.	bag	0	2
Earth, fullers'	package	0	2
Earthenware	load	2	6
Do.	crate	0	4
Do.	hhd.	0	4
Do.	tierce	0	3
Do.	chest	0	2
Eau de Cologne	case	0	3
Ebony	ton	0	6
Eggs	package	0	2
Emery	ton	1	0
Do.	cask	0	4
Engines, fire	each	5	0
Eels, alive	ton	0	4
Do.	package	0	2
Fenders, iron	each	0	0¼
Figures	case	0	1
Filtering stones	each	0	1
Fire-arms	case	1	0
Flannel	box	0	6
Fans for winnowing	each	0	6
Feathers	bale	0	9
Do.	bag	0	5

		s.	d.
Felt	ton	0	6
Do.	pack	0	4
Farina	pack	0	6
Do.	ton	0	6
Figs	ton	2	0
Filters	crate	0	4
Fish, dry	ton	0	8
Do., fresh	hhd.	0	4
Do., fresh	barrel	0	2
Flags, stone	ton	0	3
Flax, hemp, and tow	ton	1	0
Flaxen waste	dry ton	0	6
Do.	wet ton	0	3
Flaxseed in bulk	ton	0	6
Flaxseed	hhd.	0	2
Do.	bag	0	2
Do.	barrel	0	1
Fleshings	ton	0	2
Floor cloth	pack	0	4
Flour	ton	0	6
Do.	barrel	0	0½
Flummery	pipe	0	2
Founders' dust. *See* Dust.			
Fowls	crate	0	2
Do.	skip	0	2
Do.	box	0	2
Do.	basket	0	2
Do.	hamper	0	2
Fowl coops	each	0	0½
Freestone	ton	0	3
Fruit, dry	ton	2	0
Fruit, green	pack	0	4
Furniture, new	package	0	6
Do.	load	2	0
Do. single articles	dozen	0	6
Do., old	dozen	0	4
Fustic	ton	0	6
Galls	cask	0	2
Gentian root	package	0	4
Gloves	package	0	6
Do.	case	0	6
Grapes, iron	dozen	0	2
Gambia	ton	0	6
Garden seeds	ton	1	0
Do.	sack	0	3
Do.	bag	0	2
Gas meters	each	0	2
Gas fittings	ton	0	6
Geneva	cask	0	6
Do.	case	0	3
Geese alive	100	0	8
Gigs and cars	each	2	6
Gin	puncheon	0	4
Do.	hhd.	0	3
Ginger	ton	1	6
Do.	cask	0	4
Glass	hhd	0	6
Do.	crate	0	4
Do.	tierce	0	4
Do.	hamper	0	4
Do.	box	0	2
Do.	barrel	0	2
Glass bottles. *See* Bottles.			
Glass carboys. *See* Carboys.			
Glue	ton	0	8
Goats	each	0	2
Grapes	barrel	0	4
Do.	box	0	4
Do.	jar	0	2
Grass seed	bag	0	1
Grates, metal	each	0	1
Greaves	ton	0	4
Grindstones	each	0	6
Do., small	dozen	0	4
Groats	ton	0	6
Groceries	package	0	6
Do.	hhd.	0	6
Groceries	tierce	0	4
Do.	crate	0	4
Do.	bag	0	3
Do.	chest	0	3
Do.	hamper	0	3
Do.	barrel	0	2
Do.	keg	0	1
Gum, British	ton	0	6
Do., foreign	ton	1	0
Guns in cases	each	0	6
Gunpowder	cask of 100 lbs.	0	2
Do.	barrel 50 lbs. and under	0	1
Guano	ton	0	6
Grains	ton	0	2
Gypsum	t0n	0	4
Hempseed	bag	0	2½
Herrings, smoked	box	0	0

		s.	d.
Hackles	box	0	4
Haberdashery	package	0	6
Hair	bale	0	4
Haircloth	bundle	0	2
Hams	hhd.	0	3
Do.	puncheon	0	3
Do.	crate	0	3
Do.	tierce	0	2
Do.	bale	0	1
Do.	mat	0	1
Do.	barrel	0	0½
Hammocks	dozen	0	2
Handspikes	120	0	8
Hardware	hhd.	0	8
Do.	tierce	0	6
Do.	barrel	0	4
Do.	box	0	4
Do.	frame	0	4
Do.	case	0	4
Do.	chest	0	4
Do.	hamper	0	4
Do.	bundle	0	4
Harrows	each	0	4
Hats	package or crate	0	6
Do.	bundle	0	2
Do.	bale	0	2
Hatters' stuff	hhd.	0	3
Hay	truss	0	1
Do.	ton	0	4
Do.	bale	0	1
Heddles, loom	pack	0	2
Hemp, flax and tow	ton	1	0
Herrings, salt	barrel	0	0½
Do., fresh	maze	0	0½
Hickory billets	120	0	8
Hides, cow and ox	each	0	0¼
Do., kips	each	0	0⅛
Honey	jar	0	1
Hoofs and horns	ton	0	4
Hooks, reaping	bundle	0	0½
Hoops, hogshead	1,000	1	0
Do., tierce	1,000	0	8
Do., barrel	1,000	0	6
Do., half barrel	1,000	0	4
Do. firkin	1,000	0	3
Hops	pocket	0	4
Do.	bag	0	4
Horses, mares, and geldings	each	0	6
Horse covers	bundle	0	2
Hosiery	bale	0	6
Do.	package	0	6
Hurdles	120	0	2
Iceland moss	package	0	4
Ivory	case	0	6
Ivory black	hhd.	0	4
Indian corn	ton	0	3
Indigo	chest	0	6
Do.	bag	0	3
Ink	hhd.	0	4
Do.	barrel	0	8
Do.	keg	0	2
Do.	box	0	2
Iron, sheet	ton	0	8
Iron, (castings)	ton	0	6
Do., bar	ton	0	4
Do., pig	ton	0	3
Do., scrap	ton	0	3
Steel	ton	0	1
Do.	bundle	0	2
Iron bolts	ton	0	8
Do. nailrod	ton	0	6
Do. hoops	ton	0	6
Do. borings	cask	0	6
Do., wrought of all kinds	ton	0	6
Iron liquor	pipe and puncheon	0	4
Do.	hhd.	0	2
Isinglass	package	0	2
Jack screws	each	0	1
Jars, stone	gross of quarts	0	4
Jewellery, plate	case	1	0
Jute. Same as Flax.			
Jewellery	case	2	6
Kelp	ton	0	4
Knapsacks	each	0	0½
Knees, wood, ships'	120	0	6
Kits, wood	dozen	0	1
Lace	package	0	6
Ladles, wood	120	0	2
Lambs	each	0	0½
Lamp black	hhd.	0	4
Do.	tierce	0	4
Do.	cask	0	4
Lancewood	ton	0	6
Lard	puncheon	0	4
Do.	hhd.	0	4
Do.	barrel	0	1
Do.	tierce	0	3
Do.	skin	0	0¼
Do.	firkin	0	0¼
Do.	half firkin	0	0⅛
Do.	keg	0	0⅛
Do.	half keg	0	0 1/16
Lasts (shoemakers')	dozen	0	4
Laths (sawed)	bundle	0	1
Do. (split)	bundle	0	0½
Lathwood	fathom	1	0
Lead	ton	0	9
Leather	truss or bale	0	4
Do.	package	0	3
Leeches	package	0	4
Lemons	chest	0	3
Do.	box	0	2
Lemon juice	cask	0	6
Lemonade	cask	0	6
Lignumvitæ	ton	0	6
Lime	ton	0	4
Do.	hhd.	0	3
Lime putty	puncheon	0	4
Do.	hhd.	0	3
Limestone	ton	0	3
Linens	package	0	4
Do.	box	0	4
Linen shirts	box	0	6
Liquor, printers'	pipe and puncheon	0	4
Looms of all kinds	each	0	4
Linseed cake	ton	0	4
Linseed meal	ton	0	4
Liquorice	box	0	3
Do.	case	0	2
Liquorice juice	box	0	3
Do. root	bale	0	4
Logwood	ton	0	6
Do. ground	bag	0	2
Luggage	porters' load	0	6
Do.	package	0	4
Do.	bale	0	4
Maccaroni	case	0	2
Machinery	ton	2	0
Do.	case	0	6
Do.	—	0	0
Do.	—	0	0
Machines (weighing)	each	0	6
Madder	hogshead	0	9
Do. roots	ton	0	6
Mahogany	ton	1	0
Malt	ton	0	4
Do.	bag	0	2
Do.	sack	0	2
Manganese	ton	0	4
Mangles	each	0	6
Manure	ton	0	3
Marble	case	0	8
Do.	ton	0	6
Marbles	cask	0	4
Matches	case	0	4
Masts. *See* Timber.			
Mastic	cask	0	0½
Matting, hemp, &c.	pack	0	4
Mats (rush, bass and straw)	bundles of ten	0	0¼
Meat (coarse)	hogshead	0	3
Do.	tierce	0	2
Do.	bale	0	1
Do.	box	0	1
Do.	pack	0	0½
Do.	barrel	0	0½
Do.	bag	0	0½
Do.	keg	0	0⅛
Do.	kit	0	0¼
Do.	half keg	0	0¼
Meal. *See* Oatmeal.			
Meal (wheaten). *See* Oatmeal.			
Medicine chests	each	0	3
Meters	box	1	0
Mills (bark)	each	1	0
Mill stones	each	1	0
Molasses	puncheon	0	4
Do.	hogshead	0	3
Do.	half puncheon	0	2
Mooring buoys	each	1	0
Mules	each	0	6
Music	case	1	0
Musical instruments	case	1	0
Muslins	bale	0	6
Do.	box	0	4
Do.	skip	0	4
Do.	pack	0	4
Do.	bag	0	4
Do.	parcel	0	0

APPENDIX A.

Dundalk Customs Port—*cont.*

Dundalk—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Muslius	parcel, small	0	0
Mustard	keg	0	0¼
Mace	box	0	4
Machines, coffee, farmers	each	0	6
Do. cooking apparatus	each	0	6
Do. copying press	each	0	6
Do. packing press	each	0	6
Do. sawing	each	0	6
Do. soap cutters	each	0	6
Do straw cutters	each	0	6
Do. turnip drill	each	0	6
Mangel Wortzel	ton	0	4
Manna	box	0	4
Melons	box	0	4
Mineral waters	case	0	6
Naphtha	puncheon	0	4
Nails	cask	0	4
Do.	box	0	2
Do.	bag	0	1
Do. (screw)	bag	0	2
Needlework of all kinds	box	0	6
Non enumerated parcels and packages	large	0	4
Do.	small	0	2
Nuts	ton	0	6
Do.	barrel	0	2
Do. (hazel)	bag	0	2
Do.	barrel	0	2
Do. (hickory)	bag	0	3
Do.	barrel	0	3
Do. (cocoa)	pack	0	6
Nutmegs	pack	0	6
Oakum	ton	0	4
Oars and spars under 6 inches diameter	per 120	1	6
Oats	ton	0	3
Oatmeal	ton	0	4
Oil	hhd.	0	6
Do.	pipe	0	6
Do.	puncheon	0	6
Do.	butt	0	6
Do.	barrel	0	3
Do.	chest	0	1
Do.	keg	0	2
Do.	jar	0	1
Oil, castor	hhd.	1	0
Do.	dupper	0	2
Oilcake. *See* Linseed cake.			
Oilcloth	crate	0	4
Do.	pack	0	4
Onions	ton	0	6
Do.	cask, hhd., pack	0	2
Do.	basket	0	0½
Oranges	chest	0	3
Do.	box	0	1
Ore (lead)	ton	0	4
Organs (hand)	each	0	6
Oxen	each	0	3
Oysters	tierce and hamper	0	2
Do.	hhd.	0	3
Patterns. *See* Calicoes and Cottons.			
Paints	ton	1	0
Do.	hamper and keg	0	2
Do.	cask	0	4
Paper, brown	ton	1	0
Do. white or writing	package	0	3
Do.	bale	0	6
Do.	box	0	6
Do.	bundle	0	6
Do.	parcel	0	6
Do.	small parcel	0	4
Parsnips	ton	0	4
Perry	pipe	0	4
Do.	hhd.	0	3
Pine boards	120	0	4
Plaster of Paris	case	0	4
Paper tubes	bale	0	3
Parchment cuttings	ton	0	3
Peas	bag	0	2
Do. in quantity, not split or garden seed	ton	0	4
Pepper	barrel	0	4
Do.	bag	0	3
Do.	small bag	0	2
Perns	bale	0	3
Do.	bag	0	2
Perfumery	pack	0	6
Pianofortes	each	1	0
Pickaxes	dozen	0	3
Pickles	box, hamper	0	4
Pictures	case	0	6
Picture frames	case	0	2
Pigs	each	0	1
Do.	crate	0	8
Pins	chest	0	4
Pitch	barrel	0	1
Plank	load of 50 cubic feet	0	8
Plants	mat	0	4
Do.	basket	0	4
Do.	bundle	0	2
Plate. *See* Jewellery.			
Ploughs	each	0	6
Pork	tub	0	3
Do.	tierce	0	1
Do.	bale	0	1
Do.	barrel	0	0½
Do.	half barrel	0	0¼
Do.	firkin	0	0¼
Porter	hhd.	0	3
Do.	barrel	0	2
Do.	case	0	2
Do.	half barrel	0	1
Pots and pans (metal). *See* Iron castings.			
Potatoes	ton	0	3
Preserves, packages and pots	large	0	2
Do.	small	0	0½
Propwood	ton	0	4
Pumice stones	ton	2	0
Pumps, iron and lead	each	0	4
Pumps, wood	each	0	2
Putty, glaziers	cask	0	6
Pyrites, or sulphur ore	ton	0	4
Quicksilver	bottle	0	1
Quills	large bag	0	4
Do.	bag	0	2
Do.	box	0	2
Ranges, kitchen	each	0	3
Rushes	bundle	0	0½
Rags	ton	0	4
Do.	bale	0	3
Railway sleepers	ton	0	4
Do. carriages	each	5	0
Do. engines	each	5	0
Raisins	ton	2	0
Do.	box under 20 lbs.	0	1
Rakes, garden	bundle	0	2
Reeds, cane	box	0	2
Do.	bundle	0	0¼
Rennet skins	keg	0	2
Retorts, glass and clay	each	0	0¼
Do., metal	as castings		
Rice	ton	1	0
Do.	bag of 2 cwt.	0	2
Ropes, new	ton	1	0
Do., old	ton	0	6
Rosewood	ton	1	0
Rosin	barrel	0	1
Do.	hhd.	0	4
Rum	puncheon	0	4
Do.	hhd.	0	3
Rye	ton	0	4
Salt, rock	ton	0	3
Sawdust	bag	0	0⅛
Shells, fancy	package	0	4
Shower baths	each	0	4
Silk or satin	package	0	8
Sieves	dozen	0	2
Senna	package	0	4
Spectacles	case	0	6
Stones, cutlers'	package	0	2
Straw bonnets	box	0	4
Stamps	box or package	0	6
Sacks or bags	bundle of 25	0	2
Sand, moulding	ton	0	6
Saddlery	package	0	6
Sacking	bale	0	4
Do.	bundle	0	2
Do.	piece	0	0⅛
Safflower	ton	2	0
Sago	ton	1	0
Sails	bale	0	6
Salt	ton	0	3
Salts (bleachers'). *See* Bleaching powder.			
Do. (Glauber)	cask	0	4
Do.	chest	0	4
Do.	barrel	0	2
Saltpetre	ton	1	0
Screws (wood)	120	0	1
Screw jack	each	0	1
Scythes	bundle	0	0½
Scythe stones	hhd.	0	8
Sedans	each	1	0
Seeds (meal)	ton	0	4
Seed, not garden	bag	0	2
Sheathing felt	pack	0	4
Sheep and lambs	each	0	0½
Shellfish of all kinds	pack	0	2
Shooks (puncheon or barrel)	bundle	0	1
Shoes and boots (new)	hhd.	0	8

		s.	d.
Shoes and boots (new)	barrel	0	4
Do.	bag	0	4
Shoes and boots	packages of all kinds	0	4
Shot	ton	1	0
Shovels (wood)	120	0	4
Shumac	ton	1	0
Shuttles	pack	0	4
Silkworm gut	bundle	0	2
Skins, kip and calf	bundle	0	1
Skins (rennet)	keg	0	2
Do.	bag	0	2
Do.	bale	0	2
Do.	bundle	0	2
Slates	ton	0	3
Slate slabs	ton	0	4
Smalts	cask	0	3
Snakes (garden). *See* Hardware.			
Snuff	hamper	0	4
Do.	keg	0	2
Do.	jar	0	2
Soap	barrel	0	2
Do.	firkin	0	0½
Do.	boxes not exceeding 62 lbs.	0	0½
Soap (black)	firkin	0	0½
Soda, ash	ton	0	6
Do.	hhd.	0	4
Do.	cask or tierce	0	3
Do.	barrel	0	2
Soda	ton	0	6
Do.	barrel	0	2
Soda water	tierce	0	4
Do.	hamper	0	2
Soot	hhd.	0	2
Spars and oars, under 6 inches in diameter	120	1	6
Spades and shovels	package	0	0½
Spade shafts	bundle	0	0½
Specimens	case	0	2
Spices, of all kinds	pack	0	6
Spindles. *See* Machinery.			
Spokes (coach and car)	1000	1	8
Sponge	pack	0	6
Spoons (wood)	120	0	1
Starch	hhd.	0	4
Do.	tierce	0	3
Do.	ton	0	10
Do.	chest	0	3
Do.	box	0	2
Do.	barrel	0	2
Do.	case	0	2
Stationery, parcels of all kinds	large	0	0
Do.	small	0	0
Staves (pipe) above 50 inches long	120	0	5
Do. under 50 inches long	120	0	4
Do. (hogshead)	120	0	2
Do. (barrel)	120	0	1
Do. (heading)	120	0	1
Steel. *See* Iron.			
Sticks (walking)	pack	0	4
Stirks, (young cows)	each	0	3
Stone of all kinds	ton	0	3
Stoves, large	each	0	4
Do. small	each	0	2
Straw	ton	0	4
Do.	bale	0	1
Straw plait	bundle	0	2
Do.	bale	0	2
Succades	box	0	4
Sugar	hhd.	0	8
Do.	tierce	0	6
Do.	barrel	0	2
Do.	bag	0	2
Do. Mauritius or East India	ton	1	0
Sugar candy. *See* Candy.			
Sulphur	ton	1	0
Do.	casks of all kinds	0	4
Trunks	crate	0	4
Turning lathes	each	0	6
Tallow	cask	0	3
Do.	seron	0	2
Do.	hhd.	0	8
Tamarinds	pack	0	4
Tan forks	dozen	0	2
Tanners' waste	ton	0	6
Tar	barrel	0	1
Tares	ton	0	4
Do.	sack	0	2
Tea	chest	0	6
Do.	half-chest	0	4
Telescopes	case	1	0
Terra japonica	ton	1	0
Do.	basket	0	1
Thrashing machines	each	0	6
Thread	box	0	3
Do.	package	0	3
Thrums	package	0	2
Tiles, common	1000	0	6
Do. flooring	ton	0	4
Do. (crates)	dozen	0	2
Do. (hip)	dozen	0	2
Do. (draining)	1000	0	6
Timber of all kinds	loads of 50 feet	0	8
Tin ware	box	0	1
Tin plates	block	0	1
Do.	ingot	0	1
Do.	box	0	0½
Tobacco	hhd.	0	8
Do.	barrel	0	4
Do. pipes	crate	0	4
Do.	box	0	1
Tombstones	each	0	4
Tongues	barrel	0	1
Do.	keg	0	0½
Do.	firkin	0	0½
Do.	half-keg	0	0¼
Do.	half-firkin	0	0¼
Tortoise shell	case	1	0
Tow	ton	1	0
Toys	cask	0	6
Do.	case	0	4
Trees	bundle	0	4
Treenails	120	0	1
Trucks	each	0	4
Turmerick	ton	0	6
Turpentine, spirits of	puncheon	0	6
Do.	hhd.	0	4
Do. raw	barrel	0	1
Turtles	each	0	4
Twigs	mat	0	4
Twist	bale	0	4
Types	box	0	2
Twine	box	0	2
Turnips	crate	0	2
Do.	ton	0	6
Turf	ton	0	4
Umbrellas	case	0	4
Valonia	ton	0	6
Varnish	cask	0	4
Do.	basket	0	2
Vegetables	ton	0	4
Do.	bag	0	2
Do.	crate	0	2
Vetches	bag	0	1
Vinegar	pipe	0	4
Do.	barrel	0	3
Do.	hhd.	0	3
Do.	quarter-cask	0	2
Vitriol	hhd.	0	4
Do., Oil of	carboy or bottle	0	0½
Veneers	package	0	6
Vices, smiths'	each	0	1
Vermillion	package	0	8
Velvet	package	0	8
Watch glasses	case	0	4
Wedges, ships'	120	0	1
Whalebone	case	0	6
Wheat	ton	0	4
Wheels, spinning	each	0	2
Do. coach and car	each	0	2
Wheelbarrows	each	0	1
Whelks	sack	0	1
Whips. *See* Saddlery.			
Whiskey	puncheon	0	4
Do.	hhd.	0	3
Do.	barrel	0	3
Whiting	ton	0	4
Do.	hhd.	0	2
Do.	barrel	0	0½
Wick, candle	bag or bale	0	4
Wine	pipe	0	6
Do.	hhd.	0	4
Do.	quarter-cask	0	3
Do.	case	0	3
Do.	hamper	0	3
Wire, iron	bundle	0	2
Do. brass and copper	cwt.	0	4
Wire for cards	barrel	0	6
Wire cloth	box	0	4
Wool	bale	0	3
Do.	bag	0	3
Woollens	package	0	6
Do.	truss	6	6
Do.	bale	0	6
Wood screws	120	0	1
Do.	bag	0	0¼
Wood rollers	120	0	1
Do.	bag	0	0½
Window frames	dozen	0	4
Do. glazed	dozen	0	6

		s.	d.
Yeast.	*See* Barm.		
Yarn	crate	0	4
Do.	truss	0	4
Do.	box	0	4
Do.	bale	0	4
Do.	pack	0	4
Do.	skip	0	3
Do.	beam, bag, or bundle	0	3
Yams	ton	0	4
Zinc	ton	0	9

Articles imported or exported which are not before particularized, and not otherwise rated, viz. :—

Hogshead		0	5
Puncheon		0	4
Cask not otherwise described		0	4
Tierce		0	3
Trunk, chest, or bale		0	3
Box		0	3
Crate		0	3
Barrel and half-barrel		0	2
Firkin and keg		0	1
Hamper and half-hamper		0	1
Basket, bag, or bundle		0	1

Trusses and Bales:—1. If the package be not bound with iron or rope, or if it do not exceed eight cubic feet measurement, or two cwt., it shall be deemed and taken to be a truss. 2. If the package be bound by rope or iron, and be above eight cubic feet measurement, and also above two cwt., it shall be deemed and taken to be a bale.

Boxes, Cases, and Chests:—3. If the package do not exceed eight cubic feet measurement, or two cwt., it shall be deemed and taken to be a box. 4. If the package exceed eight cubic feet measurement, and also two cwt., it shall be deemed and taken to be a chest or case.

The articles enumerated in the second schedule to the Act are the following :—

		s.	d.
Acid	pipe	0	6
Do.	carboy	0	0½
Anchors	each	1	0
Apples	hhd.	0	2
Do.	barrel or hamper	0	1
Alum	ton	0	4
Alabaster	ton	0	3
Ashes, pot or pearl	barrel	0	2
Dantzig	barrel	0	1½
Barilla	ton	0	6
Bark	ton	0	6
Bacon	bale or tierce	0	1
Beef	tierce	0	1
Do.	barrel	0	0¼
Do.	half-barrel	0	0⅛
Butter	firkin	0	0½
Do.	half-firkin or crock	0	0⅛
Barley	ton	0	4
Beer or ale	hhd.	0	3
Do.	barrel	0	2
Brimstone	ton	0	4
Blacking	hhd.	0	6
Brick, fire	1,000	0	9
Building	1,000	0	6
Bearers or blocks	each	0	0⅛
Blue, in boxes	each	0	0¼
Boilers	each	1	0
Steam	each	5	0
Barm	puncheon	0	4
Bran	ton	0	4
Books and stationery	package	0	3
Coals	ton	0	3
Cotton in packages	each	0	4
Cotton wool and waste	bale	0	3
Copper dross	ton	0	4
Copper in ingots, tile, or sheet	ton	1	0
Cheese	ton	1	0
Copperas	ton	0	4
Clay	ton	0	3
Candle wick	bale	0	4
Candles	box	0	0½
Coaches or chariots	each	5	0
Coffee	ton	1	0
Carts	each	0	6
Cement	ton	0	4
Canvas	bale	0	4
Cider	pipe	0	4
Do.	hhd.	0	2
Cork wood	ton	2	6
Cables, chain	ton	1	0
Hempen	ton	1	0
Cordage	ton	1	0
Colours	ton	1	0
Clover seed	sack	0	3
Cream of tartar	ton	1	0
Calf skins	bundle	0	0½
Cattle (black), bulls, oxen, or cows	each	0	3
Drugs	hhd.	1	0
Do.	tierce	0	9
Do.	barrel	0	6
Do.	firkin	0	2
Dyestuffs	hhd.	0	4
Do.	tierce	0	3
Do.	barrel	0	2
Dyewoods	ton	0	6
Dust, founders	hhd.	0	3
Eggs	package	0	2
Earthenware	load	2	6
Do.	crate and hhd.	0	4
Do.	tierce	0	3
Fruit, dry	ton	2	0
Flour	ton	0	6
Fish, dry	ton	0	8
Do.	hhd.	0	4
Do.	barrel	0	2
Furniture	package	0	6
Freestone	ton	0	3
Flax, hemp, and tow	ton	1	0
Flax seed	hhd. and bag	0	2
Do.	barrel	0	1
Flags	ton	0	3
Feathers	bale	0	9
Fowls	crate or skip	0	2
Ginger	ton	1	6
Guns, in cases	each	0	6
Gum, British	ton	0	6
Gum, foreign	ton	1	0
Gunpowder	cask	0	2
Glass	hhd.	0	6
Do.	crate or tierce	0	4
Glass bottles, wine	gross	0	1
Do. carboys	each	0	0⅛
Grindstones	each	0	6
Greaves	ton	0	4
Gigs and cars	each	2	6
Garden seeds	sack	0	3
Do.	bag	0	2
Hardware	hhd.	0	8
Do.	tierce	0	6
Do.	barrel	0	4
Hosiery	bale or package	0	6
Hair	bale	0	4
Hats	package	0	6
Hatters stuff	hhd.	0	3
Herrings	barrel	0	0½
Hops	pocket or bag	0	4
Hoops, hogshead	1,000	1	0
Tierce	1,000	0	8
Barrel	1,000	0	6
Half-barrel	1,000	0	4
Firkin	1,000	0	3
Hides, cow or ox	each	0	0¼
Kips	each	0	0⅛
Haberdashery	package	0	6
Hams	hhd.	0	3
Do.	tierce	0	2
Horses, mares, or geldings	each	0	6
Hay	truss	0	1
Hemp, flax, or tow	ton	1	0
Iron, pigs	ton	0	3
Bars	ton	0	4
Castings	ton	0	6
Do.	bundle	0	2
Indigo	chest	0	6
Jewellery	case	1	0
Kelp	ton	0	4
Leather	package	0	3
Lead	ton	0	9
Lemons or oranges	chest	0	3
Do.	box	0	2
Liquor	pipe or puncheon	0	4
Lamp black	cask	0	4
Liquorice	case	0	2
Liquorice juice	box	0	3
Lard	firkin	0	0¼
Do.	hhd.	0	4
Do.	tierce	0	3

		s.	d.
Linens	package	0	4
Lime	hhd.	0	3
Limestone	ton	0	3
Mahogany	ton	1	0
Machinery	case	0	6
Molasses	puncheon	0	4
Do.	hhd.	0	3
Malt	ton	0	4
Manganese	ton	0	4
Marble	case	0	8
Do.	ton	0	6
Mats	bundle	0	0¼
Millstones	each	1	0
Mustard	keg	0	0½
Mules and asses	each	0	6
Madder	hhd.	0	9
Nuts	bag or barrel	0	2
Oil	hhd. or pipe	0	6
Do.	barrel	0	3
Do.	chest	0	1
Do.	jar	0	1
Oats	ton	0	3
Oatmeal	ton	0	4
Onions	basket	0	0½
Oakum	ton	0	4
Oranges and lemons	chest	0	3
Do.	box	0	1
Paper	package	0	3
Paints	ton	1	0
Peas	bag	0	2
Pepper	bag	0	3
Pork	tierce	0	1
Do.	barrel	0	0½
Do.	half-barrel	0	0¼
Porter	hhd.	0	3
Do.	barrel	0	2
Potatoes	ton	0	3
Pitch	barrel	0	1
Pianofortes	each	1	0
Pigs	each	0	1
Planks	load of 50 cubic feet	0	8
Quicksilver	bottle	0	1
Rags	bale	0	3
Reeds, cane	bundle	0	0¼
Rice	ton	1	0
Rum, and other spirits	puncheon	0	4
Do.	hhd.	0	3
Rosin	barrel	0	1
Skins	bundle	0	1
Saddlery	package	0	6
Shot, lead	ton	1	0
Salt	ton	0	3
Salts, bleachers'	cask	0	2
Saltpetre	ton	1	0
Sheep and lambs	each	0	0½
Soap	box	0	0½
Black	firkin	0	0½
Smalts	cask	0	3
Staves, pipe	120 above 50 inches long	0	5
Do.	120 under 50 inches	0	4
Hogshead	120	0	2
Barrel	120	0	1
Slates	ton	0	3
Sugar	hhd.	0	8
Do.	tierce	0	6
Do.	barrel or bag	0	2
Sugar candy	box	0	2
Starch	hhd.	0	4
Do.	tierce	0	3
Do.	box	0	2
Shooks, puncheon or barrel	bundle	0	1
Tea	quarter-chest	0	2
Turpentine, spirits of	puncheon	0	6
Raw	barrel	0	1
Tiles	1,000	0	6
Tin plates	box	0	0½
Tin blocks	each	0	1
Tar	barrel	0	1
Tallow	cask	0	3
Tobacco	hhd.	0	8
Thread	box	0	3
Timber	load of 50 feet	0	8
Deals	120	1	6
Ends	120	0	6
Battens	120	1	0
Batten ends	120	0	4
Vitriol, oil of	bottle	0	0½
Vinegar	pipe	0	4
Do.	hhd.	0	3
Woollens	package	0	6
Whiskey	puncheon	0	4
Do.	hhd.	0	3
Wine	pipe	0	6
Do.	hhd.	0	4
Do.	case or quarter cask	0	3
Wheat	ton	0	4
Whiting	barrel	0	0½
Wool	bale	0	3
Yarn	bale	0	4
Do.	skip	0	3
Do.	beam	0	2
Yeast	puncheon	0	4

Goods remaining on the wharfs or other works longer than forty-eight hours are liable to be charged with the same rates and duties for every twenty-four hours that they shall so remain.

Gross amount levied in 1852, 854*l.* 1*s.* 9*d.*

3. BALLAST DUES.

The Commissioners have the sole privilege of supplying and removing ballast, which they are bound to supply and remove at prices not exceeding the following rates:—

	s.	d.	
For the supply of ballast	2	0	for every ton.
For depositing of ballast	1	0	„

Foreign vessels one-third more.

In practice the charge is 8*d.* for every ton put on board.

Gross amount levied in 1852, 126*l.* 0*s.* 5*d.* The cost of supplying ballast was in the same year 8*l.* 10*s.* 8*d.*, thus leaving a net revenue of 117*l.* 9*s.* 9*d.*

4. DOCK DUES.

Under the 98th section of the Act the Commissioners are empowered to charge vessels using the docks constructed by them such reasonable sum as they may determine, not exceeding 1*s.* 6*d.* for each ton of the registered burthen of such vessels.

Not levied in 1852.

5. QUAYAGE RATES.

And by the 99th section of the Act the Commissioners may levy on every vessel using the quays such reasonable sum as they may fix, but not exceeding 6*d.* for each ton of burthen of such vessel.

Not levied in 1852.

These dues are leviable by Commissioners appointed and named in the Act 3 & 4 Vict., cap. cxix., and their successors, and are applicable to the payment of the expenses of

Appendix A.

Dundalk Customs Port—*cont.*

Dundalk—*cont.*

Harbour Commissioners—*cont.*

passing this Act; of the principal and interest of money raised on the security of the harbour revenues; of the necessary expenses of regulating, preserving, maintaining and improving the port and harbour, and incidental to the execution of the Act; the surplus, if any, to be appropriated in aid of the rates and duties to be received in the ensuing year, and to no other use or purpose whatsoever. (See s. 60 of Act.)

The limits within which the dues are claimed extend from "Cooley Point" to "Clogher Head"; they are in practice levied throughout the whole of these limits.

Under the powers of the 103rd section, the Commissioners are authorized to reduce and again raise the several tolls and dues, but not exceeding the statutable rates.

By the 86th section of the Act the Commissioners are required to publish annually an abstract of their accounts.

The 132nd section empowers the Commissioners, out of the harbour revenues, to provide for superannuated pilots, and the widows of pilots, who have died in the performance of their duties, but the payments on this account are not to exceed in the whole 100*l.* in any one year; they may also grant gratuities to meritorious pilots without limitation.

By the 141st, 142nd, and 143rd sections of the Act it is rendered compulsory on masters of vessels to be provided with or relieved of their ballast by the Harbour Commissioners.

Under the 107th section power is granted to Her Majesty in Council, or the Lords of the Treasury to reduce the duties on all or on such foreign vessels as shall be deemed expedient, to the same rates as are payable on British. Differential duties are not charged on foreign privileged vessels. The differential duty levied on foreign unprivileged vessels in 1852 amounted to 7*l.* 16*s.* 3*d.*

The other revenues of the Commissioners in 1852 consisted of: Pilotage, 430*l.* 1*s.*; lighterage, 3*l.* 10*s.*; miscellaneous receipts, 3*l.* 4*s.* 8*d.*; in all, 436*l.* 15*s.* 8*d.*

A debt of 20,150*l.*, of which 1,000*l.* is at 4, and the remainder at 5 per cent. interest is charged on the harbour revenues.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Dundalk, in 1852.

Places within the Customs Port of Dundalk.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Dundalk -	Harbour Commissioners -	2,475 13 2		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil		
			2,475 13 2	
				2,475 13 2

CUSTOMS PORT OF DROGHEDA.

Drogheda Customs Port.

The Customs Port of Drogheda extends from Dunany Point, the southern limit of the Customs Port of Dundalk, to the River Delevin, the northern limit of the Customs Port of Dublin.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Commissioners for improving the Port and Harbour of Drogheda; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

DROGHEDA.

Drogheda.

Commissioners for improving the Port and Harbour.

Description of Dues and Charges levied by the Commissioners for improving the Port and Harbour of Drogheda.

1. Tonnage Dues.

By the 169th sec. of the Act 5 Vict. sess. 2. cap. lvi., the commissioners are empowered to levy on ships, or vessels which shall anchor, load, or unload within the port or harbour, or which shall be made fast to the piers and other works and premises of the Commissioners, any sum not exceeding 6*d.* per ton of the register tonnage of such ships or vessels.

Vessels in distress, or entering and departing in ballast, or without breaking bulk, and vessels of less than 15 tons burden, exempt. (See sec. 173 of Act.)

The maximum rate is levied.

Gross amount collected in 1852, 3,854*l.* 11*s.*

2. DUES ON IMPORTS AND EXPORTS.

Under the 174th section of the Act, the Commissioners are entitled to levy on goods shipped or unshipped within the limits of the port or harbour, any sums not exceeding the several rates set forth in the following schedule :—

		s.	d.
Acid	per pipe	0	3
Do.	carboy	0	0½
Anchors	each	0	6
Apples	hhd.	0	1
Do.	barrel or hamper	0	0½
Alum	ton	0	2
Alabaster	ton	0	1½
Ashes, pot or pearl	barrel	0	1
Dantzig	do.	0	0¾
Barilla	ton	0	3
Bark	do.	0	3
Bacon	bale or tierce	0	0½
Beef	tierce	0	0½
Do.	barrel	0	0¼
Beef	half barrel	0	0¼
Butter	firkin	0	0¼
Do.	half firkin or crock	0	0⅛
Barley	ton	0	2
Beer or ale	hhd.	0	1½
Do.	barrel	0	1
Brimstone	ton	0	2
Blacking	hhd.	0	3
Brick, fire	thousand	0	4½
for building	do.	0	3
Bearers or blocks	each	0	0½
Blue, in boxes	do,	0	0⅛
Boilers	do.	0	6
Steam	do.	2	6
Barm	puncheon	0	2
Bran	ton	0	1
Books and stationery	package	0	1½
Coals	ton	0	1½
Cotton, in packages	each	0	2
Cotton wool and waste	bale	0	1½
Copper dross	ton	0	2
Copper, in ingots, tile, or sheets	ton	0	6
Cheese	do.	0	6
Copperas	do.	0	2
Clay	do.	0	1½
Candlewick	bale	0	2
Candles	box	0	0¼
Coaches or chariots	each	2	6
Coffee	ton	0	6
Carts	each	0	3
Cement	ton	0	2
Canvas	bale	0	2
Cider	pipe	0	2
Do.	hhd.	0	1
Cork wood	ton	1	3
Cables, chain	ton	0	6
Hempen	do.	0	6
Cordage	ton	0	6
Colours	do.	0	6
Clover seed	sack	0	1½
Cream of tartar	ton	0	6
Calf skins	bundle	0	0½
Cattle, (black), bulls, oxen, or cows	each	0	1½
Drugs	hhd.	0	6
Do.	tierce	0	4½
Do.	barrel	0	3
Do.	firkin	0	1
Dyestuffs	hhd.	0	2
Do.	tierce	0	1½
Do.	barrel	0	1
Dyewood	ton	0	3
Dust, founders'	hhd.	0	1½
Eggs	package	0	1
Earthenware	load	1	3
Do.	crate and hhd.	0	1½
Do.	tierce	0	1½
Fruit, dry	ton	1	0
Flour	do.	0	2
Furniture	package	0	5
Freestone	ton	0	1½
Flax, hemp, and tow	do.	0	6
Flax seed	hhd. and bag	0	1
Flax seed	barrel	0	0½
Flags	ton	0	1½
Feathers	bale	0	4½
Fowls	crate	0	1
Fish, dry	ton	0	4
Do.	hhd.	0	2
Ginger	ton	0	9
Guns, in cases	each	0	3
Gums, British	ton	0	3
Foreign	do.	0	6
Gunpowder	cask	0	1
Glass	hhd.	0	3
Do.	crate or tierce	0	2
Glass bottles, wine	gross	0	0½
Carboys	each	0	0½
Grindstones	each	0	1
Greaves	ton	0	2
Gigs and cars	each	1	3
Garden seeds	sack	0	1½
Do.	bag	0	1
Hardware	hhd.	0	4
Do.	tierce	0	3
Do.	barrel	0	2
Hosiery	bale or package	0	3
Hair	bale	0	2
Hats	package	0	3
Hatters stuff	hhd.	0	1½
Herrings	barrel	0	0½
Hops	pocket or bag	0	2
Hoops, hogshead	thousand	0	6
Tierce	do.	0	4
Barrel	do.	0	3
Half-barrel	do.	0	2
Firkin	do.	0	1½
Hides, cow or ox	each	0	0¼
Kips	do.	0	0⅛
Haberdashery	package	0	3
Hams	hhd.	0	1½
Do.	tierce	0	1
Horses, mares, or geldings	each	0	3
Hay	truss	0	0½
Hemp, flax, or tow	ton	0	6
Indian corn	ton	0	2
Iron, pig	do.	0	1½
Bar	do.	0	2
Castings	do.	0	3
Indigo	chest	0	3
Jewellery	case	0	6
Kelp	ton	0	2
Leather	package	0	1½
Lead	ton	0	4½
Lemons or oranges	chest	0	1½
Ditto	box	0	1
Liquor	pipe or puncheon	0	2
Lamp black	cask	0	2
Liquorice	cask	0	1
Do.	box	0	1½
Lard	firkin	0	0¼
Do.	hhd.	0	2
Do.	tierce	0	1½
Linens	package	0	2
Lime	hhd.	0	1½
Limestone, ton (free).			
Mahogany	ton	0	6
Machinery	case	0	3
Molasses	puncheon	0	2
Do.	hhd.	0	1½
Malt	ton	0	2
Manganese	do.	0	2
Marble	case	0	4
Do.	ton	0	3
Mats	bundle	0	0¼
Millstones	each	0	6
Mustard	keg	0	0¼
Mules and asses	each	0	3
Madder	hhd.	0	4½
Nuts	bag or barrel	0	1
Oil	hhd. or pipe	0	3
Do.	barrel	0	1½
Do.	chest	0	0½
Ditto	jar	0	0⅓
Oats	ton	0	1½
Oatmeal	do.	0	2
Onions	basket	0	0¼
Oakum	basket	0	2
Oranges and lemons	chest	0	1½
Do.	box	0	1
Paper	package	0	1½
Paints	ton	0	6
Peas	do.	0	2
Pepper	bag	0	1½
Pork	tierce	0	0½
Do.	barrel	0	0½
Do.	half-barrel	0	0½

APPENDIX A.

Drogheda Customs Port—*cont.*

Drogheda—*cont.*

Commissioners for improving the Port and Harbour—*cont.*

		s.	d.
Porter	hhd.	0	1½
Do.	barrel	0	1
Potatoes	ton	0	1½
Pitch	barrel	0	0½
Pianofortes	each	0	6
Pigs	do.	0	0½
Planks	load of 50 cubic feet	0	4
Quicksilver	bottle	0	0½
Rags	bale	0	1½
Reeds, cane	bundle	0	0¼
Rice	ton	0	6
Rum and other spirits	puncheon	0	2
Ditto ditto	hhd.	0	1½
Rosin	barrel	0	0½
Rye	ton	0	2
Skins	bundle	0	0½
Saddlery	package	0	3
Shot, lead	ton	0	6
Salt	do.	0	1½
Salts, bleachers'	cask	0	1
Saltpetre	ton	0	6
Sheep and lambs	each	0	0½
Soap	box	0	0¼
Ditto	firkin	0	0¼
Smalts	cask	0	1½
Staves, pipe	120 above 50 inches long	0	2½
Do. do.	120, under 50 inches	0	2
Do. hogshead	120	0	1
Do. barrel	do.	0	0½
Slates	ton	0	1½
Sugar	hhd.	0	4
Do.	tierce	0	3
Do.	barrel or bag	0	1
Sugar candy	box	0	1
Starch	hhd.	0	2
Do.	tierce	0	1½
Do.	box	0	1
Shooks, puncheon or barrel	bundle	0	0½
Tea	quarter chest	0	1
Turpentine, spirits of	puncheon	0	3
Ditto, raw	barrel	0	0½
Tiles	1000	0	3
Tin plates	box	0	0½
Tin blocks	each	0	0½
Tar	barrel	0	0½
Tallow	cask	0	1½
Tobacco	hhd.	0	4
Thread	box	0	1
Timber	load of 50 feet	0	4
Deals	120	0	9½
Deal ends	do.	0	3
Do. Battens	do.	0	6
Batten ends	do.	0	2
Vitriol, oil of	bottle	0	0¼
Vinegar	pipe	0	2
Do.	hhd.	0	1½
Woollens	package	0	3
Whiskey	puncheon	0	2
Do.	hhd.	0	1½
Wine	pipe	0	3
Do.	hhd.	0	2
Do.	case or quarter cask	0	1½
Wheat	ton	0	2
Whiting	barrel	0	0¼
Wool	bale	0	1½
Yarn	do.	0	2
Do.	skip	0	1½
Do.	beam	0	1
Yeast	puncheon	2	0

Goods not enumerated in the foregoing schedule are chargeable with a duty equal to that on goods of a similar nature, such duty not to exceed one-twelfth of the freight of such goods. (See sec. 195 of Act.)

(See Schedule F. of Act.)

The dues on goods are not in practice levied.

These dues are leviable by Commissioners appointed by the Act 5 Vict. sess. 2. c. lvi., and their successors, and are applicable to the payment of the principal and interest of money borrowed on the security of the harbour revenues; of the necessary expenses of regulating, preserving, maintaining and improving the port and harbour, and of all other expenses incidental to the execution of the Act; and any surplus is to be applied to the reduction of the rates, tolls, and duties. (See sec. 68 of Act.)

The limits of the harbour embrace both shores of the river from the bridge at Shop Street to its mouth. (See sec. 148 of Act.)

By the 197th section of the Act, the Commissioners are bound to lay their accounts annually before the Commissioners of public accounts.

A debt of 15,000*l.*, at 5 per cent. interest, is charged on the harbour revenues.

SUMMARY of the Gross Amount of the Dues levied on Ships, or on Goods carried in Ships, within the Customs Port of DROGHEDA, in 1852.

Places within the Customs Port of Drogheda.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d
Drogheda	Commissioners for improving the Port and Harbour	3,854 11 0		
	Warden and Assistants of Dover Harbour (England)	Nil.		
	Ramsgate Harbour Trustees (England)	Nil.		
			3,854 11 0	3,854 11 0

APPENDIX A.

Summary of the Irish Ports, 1852.

SUMMARY of the Gross Amounts (as far as they can be ascertained) of the Dues levied on Ships, and on Goods carried in Ships, within the several Customs Ports throughout Ireland, in 1852.

Customs Port of—	£	s.	d.	Customs Port of—	£	s.	d.
Dublin	41,868	11	11	Sligo	2,908	15	9
Wexford	1,290	12	6½	Londonderry	2,313	7	10
New Ross	434	5	9	Coleraine	2,382	0	0
Waterford	3,774	3	5	Belfast	30,175	11	4½
Cork	17,085	13	8¾	Strangford	284	17	4
Skibbereen	8	10	9	Newry	5,887	0	11½
Tralee	1,797	6	0	Dundalk	2,475	13	2
Limerick	8,034	18	8½	Drogheda	3,854	11	0
Galway	†1,346	5	6				
Westport	†510	4	10	TOTAL	*126,634	0	6¾
Ballina	201	10	0				

* These figures are exclusive of the dues levied solely for the use of harbour and dock works. They include the differential dues on foreign privileged vessels, paid out of the Consolidated Fund, which amounted in 1852 to 2,547*l.* 17*s.* 11*d.*

† For the year 1854.

APPENDIX A. No. 1.

APPENDIX A.

No. 1.

Extracts from a Statement of the practical effect of the Local Charges in Dublin, particularly on the Coal Trade.

EXTRACTS from a Statement of the practical effect of the Local Charges in Dublin, particularly on the Coal Trade, from Mr. Nevill, Shipping Agent there.

"For this purpose, I give a pro formâ schedule of a vessel coming from Troon, of the registered tonnage of 167 tons, and discharging 240 tons of coals, taking each charge item per item, as it appears in the usual port charge bill, with notes critical and explanatory attached, which is accompanied by her general yearly earnings and expenditure, without wear and tear, showing her annual yearly profits in juxtaposition to the local charges paid voyage per voyage.

"DUBLIN PORT CHARGES.

"The Capt. 167 tons,
from Troon

	£	s.	d.
"*Inwards and Outwards:*			
"General lights	0	12	8
City dues	0	13	4½
Duty on coals, 240 tons at ½*d.*	0	10	0
Papers	0	0	3
Commission in	0	3	0

Ballast office charges:	£	s.	d.
Tonnage, 167 tons at 6*d.*	4	3	6
Ballast, 50 tons at 1*s.* 8*d.*	4	3	4
Hewing, 50 tons at 3*d.*	0	12	6
Quay walls, 167 tons at 1*d.*	0	13	11
Pilotage outside, 12 feet at 2*s.* *d.*	1	10	0
One thirteenth off	11	3	1 makes 10 6 8

Plankage	see below.
Merchant seamen's fund	
Filler and hoister	
Ticket books	
Papers	
Commission out	
Postage	

£12 3 11¼

Cleared out the day of 185

Agent."

APPENDIX A.

No. 1.

Extracts from a Statement of the practical effect of the Local Charges in Dublin, particularly on the Coal Trade—*cont.*

SHIP'S EXPENDITURE.

	£	s.	d.
Dublin port charges, as above	12	3	11½
Incidental:			
Plankage	0	5	0
Filler and hoister, 240 tons at 3*d.* per ton	3	0	0
Port charges, pilotage, and discharging ballast at Troon	5	16	0
Tug boat, when required	1	15	0
Total port charges per voyage	£22	4	11½

Wages:	£	s.	d.			
The master, per month	7	0	0			
The mate „	3	10	0			
Two able seamen, at 50*s.*	5	0	0			
One ordinary, do.	2	0	0			
Two apprentices, at 10*s.*	1	0	0			
				18	10	0
Allow at the rate of half wages for victualling				9	5	0
Total expenses as per voyage, without wear and tear				£49	19	11½

RECAPITULATION.

	£	s.	d.
Amount of expenditure annually	599	19	6
Allowing vessel to make 12 voyages.			
Insurance on three fourths of the vessel, 700*l.*, at 10*l.* 10*s.* per cent. per annum	73	10	0
Total expenditure, three fourths insured, without wear and tear	673	9	6
Freight of 240 tons of coals, at 6*s.* 6*d.* per ton, making per voyage 78*l.*, or per annum at twelve voyages	936	0	0
Net annual profit without wear and tear	262	10	6
Paid to the Corporation for preserving and improving the Port of Dublin, for twelve voyages, at 10*l.* 6*s.* 8*d* per voyage	123	15	0

" Consequently that Corporation alone receives equal to one half the vessel's earnings without wear and tear; and perhaps as much as is earned by her with the casualties which usually occur in sea risks, by gradual expending in sails and cordage, and by other accidents at sea or in harbour, for which underwriters are not responsible; and in most instances the owners of colliers and coasters sail their vessels without insurance, adding that sum to their annual profits, although should disasters at sea occur, they have to make them good; and when total losses occur, many of them are ruined.

In explanation of the foregoing statement, I commence with the first charge, " Irish lights." That charge has been gradually reduced from the collection of one halfpenny per ton to one sixteenth of a penny, which no owner whatever could object to, for the essential navigation of his vessel.

" The next is one halfpenny per ton coal duty, which was granted by Parliament as a compensation to the master meters of this port, whose duties were dispensed with, and was originally fourpence per ton, but was gradually reduced accordingly as the number of claimants declined, till it has arrived at the present amount. This cannot be called an imposition, for it will ultimately die a natural death; I have therefore placed it before those charges that require to be reduced or utterly abolished.

" The next charge is city dues, which, although the amount appears nominally small, proves a very serious grievance to the small vessels trading to this port. It comprises the sum of three shillings for anchorage, and one shilling for slippage, on all vessels discharging at the port above forty tons, and a trifling reduction on vessels under forty tons per register, along with a yearly payment of one shilling and sixpence for a very old and obsolete grant called Chapter and Guild.." " And to these is further added a sum of seven shillings and sevenpence as water-bailiff's fees, for the supplying of tubs, scales, and weights to all colliers discharging at the quays; that is to say, in the whole a charge of thirteen shillings and fourpence British, or fourteen shillings and fivepence late Irish currency, on all colliers from forty tons upwards, and twelve shillings and one penny halfpenny on all colliers or vessels, bringing coals, under forty tons; whereby, by this very improvi-

dent regulation, a small coaster of forty tons per register carrying goods from the port of Wicklow to this port, a distance of twenty-three miles, at the freight of two shillings and sixpence per ton, pays an equal sum for city dues as a vessel of eight hundred tons per register coming from the East Indies, at the rate of eight pounds per ton and upwards; whilst in the case of colliers and vessels casually bringing coals, the small vessel bringing coals pays at the rate of threepence to fourpence per ton, and the collier of five hundred tons at less than one farthing per ton, consequently deterring the transit of coals from the small creeks and harbours, especially in the Bristol Channel, which coals are chiefly for manufacturing purposes." . . .

"I will now give an humble but I trust a correct opinion of the Ballast Corporation, and although that respectable body have been of the greatest use and most vigorous activity in the improvement of the port and harbour of Dublin, yet that the shipping should not be overburdened with such excessive and ruinous taxation is equally true and incontrovertible; also that when they in their emergencies had them nearly two-fold to enable them to prosecute their works, to which the shipping freely contributed, they should now justly agree to an equal reduction to meet the emergencies of the shipping, to enable them to pursue their navigation with a hope of fair remuneration in the present depressed state of trade.

"It must be acknowledged that at the time when that corporation was created that a very large fund was required, both from the state of the port, the vast works to be carried out, such as the present lighthouse wall, the number of artizans to be employed, the high price of wages and material, the want of the quick skill of the present day, that large sums of money were required and great and numerous obstacles to be overcome. But now when those works have been completed and their loan nearly paid off, that their duties should be lowered to such rates as would be equivalent to the deepening and cleansing and buoying of the river, and keeping the masonry and other works in their present efficient state.

"That their present charges should have a modification and also a classification will evidently appear for the following reasons, commencing with tonnage duty, first fourpence then sixpence, Irish, per ton. This charge refers to all coasting vessels alike, as stated in my remarks on the city dues, the vessel earning only two shillings and sixpence per ton paying as much as those earning twenty-five or even thirty shillings per ton. I have known vessels bringing sulphur ore to this port paying the corporation one fourth of their gross freight. The Liverpool Dock Company have a graduated scale, charging according to distance, which equalizes the freights.

"The chief matter of grievance, and a real one of complaint, is ballast; first grievance from its enormous price, complaint from the short quantity put on board, frequently amounting to ten per cent. less than the quantity charged for, as have appeared on delivery by weighing machines; frequently endangering vessels when met by contrary winds in winter time, and although remonstrance has been frequently made, the parties complaining got no redress in respect of price, as compared to all other ports; which varies from sixpence to tenpence per ton, while at Dublin it is at the enormous price of one shilling and eleven pence per ton. The only reduction that I ever knew of in their charges was twopence per ton on the ballast, which was then two shillings and one penny per ton, but the twopence was taken off on the reduction of wages in manual labour, while the corporation still continued the charge of one shilling and eightpence per ton for gravel lifted from the bed of the river. By the means of the payment of tonnage duties by the shipping, and also when out of the same fund, they built two steam dredge barges, which have lifted millions of tons of mud from the bed of the river, certainly a matter of the greatest moment to the deepening of the navigation, and have deposited same in unused lots of ground at the north and south sides of the river, for the filling up and improving of private property, some of those waste lots absolutely belonging to themselves; why not appropriate a portion of them as a depôt for ballasting vessels, as the mud when drained by laying a proper time in each yard or lot would form a better ballast than wet gravel ballast, and could be shipped by them across the quay at a very moderate rate.

"Another great grievance which attaches both to the shipping and the farmer, set forth in their several Acts of Parliament, is the prohibition to any vessel purchasing and carrying away manure as a matter of commerce, except such vessel brought into this port either provisions, grain, fish, or salt, and although all the yards and depôts for receiving the cleaning of the streets and sewers, which, from the quantity of limestone ground by horses and cars and conveyed away in the sweepings, forms an excellent manure, which is advertised for sale in any quantity at the rate of fourpence per ton; on account of the prohibition which imposes a penalty of two pounds per ton on the shipper or master of the vessel, it must still remain there a nuisance and hindrance to the sanitary regulations of a large and populous city, and a drawback to agricultural wants and improvement.

"The following charge, quay walls at one penny per ton, levied only on the shipping, meets with the same remarks as those applied to the tonnage duties, those walls having been completed, and are equally for the benefit of the citizens, and when the corporation have for many years given up the tax of one shilling per foot on the frontage of all the houses along the quays for the whole extent of the river, it should fall to a very small sum on the tonnage of vessels, as it at present far exceeds the collection of Irish lights at

APPENDIX A.

No 1.

Extracts from a Statement of the practical effect of the Local Charges in Dublin, particularly on the Coal Trade—*cont.*

this port for the support of all the lighthouses round the coast of Ireland, vessels from the farthest coal ports not paying to that fund more than one penny per ton, and from the adjacent ports from five sixteenths to three sixteenths of a penny.

"As to the charge of pilotage I will offer no remarks, they being a hard-working and most useful class, and their services tending to the safety of shipping in bad and good weather.

"DUNLEARY, NOW KINGSTOWN.

"*Local Charges.*

"Tonnage duties on vessels from foreign, fourpence; anchorage, seven shillingsand sixpence. Reports inwards and cockets outwards, two shillings.

Bonds, two shillings.

Certificates of registry and licence, ten shillings each.

"These sums are collected from vessels entering and discharging in the port of Dublin, and the charge of ten shillings for certificate of registry "de novo," and two shillings for bond for same, are imposed on all vessels registering at the port, for the support of a safety harbour which is available to all vessels free of charge, while the latter burden falls on the smallest fishing vessel or coaster in which there occurs constant change of property, while in all other ports they are only subject to the stamp duty of two shillings and sixpence, or five shillings, according to the value of the vessel.

"Now, where all vessels navigating St. George's Channel have the benefit of that harbour free of charge, would it not be more equitable to post on a graduate charge, say from one shilling to three shillings per vessel, taking shelter or using same, which from the great number of vessels of all sizes enjoying it, would a greater and more equitable fund for the use of said harbour, than individually saddling it on the trade of Dublin only."

APPENDIX B. No. 1.

ABSTRACT of the Amounts of the Differential Dues in respect of Foreign Privileged Vessels, and Goods carried in such Vessels, paid out of the Consolidated Fund; and of the Differential Dues (as far as can be ascertained) levied on Foreign Unprivileged Vessels, &c. by the several Local Authorities in Ireland in 1852.

Places and Titles of Local Authorities.	Differential Dues in respect of Foreign Privileged Vessels, &c. paid out of the Consolidated Fund in 1852.		Differential Dues levied on Foreign Unprivileged Vessels, &c. in 1852.	
	By the several Local Authorities at each Port.	Totals.	By the several Local Authorities at each Port.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
DUBLIN CUSTOMS PORT:				
Dublin Ballast Board	2,271 3 3		15 1 2	
Dues levied at Dublin for Kingstown Harbour	Nil.		7 1 0	
Kingstown Harbour Commissioners	Nil.		Not levied.	
		2,271 3 3		22 2 2
WEXFORD CUSTOMS PORT:				
Wexford Harbour Commissioners	Nil (a).	—	Nil.	—
NEW ROSS CUSTOMS PORT:				
New Ross Harbour Commissioners	Nil (a).	—	Nil.	—
WATERFORD CUSTOMS PORT:				
Municipal Corporation of Waterford	Nil.	—	Nil.	—
Waterford Harbour Commissioners	Nil (a).	—	Nil.	—
Town Commissioners of Youghal	Nil.	—	Nil.	—
SLIGO CUSTOMS PORT:				
Sligo Town and Harbour Commissioners	Nil (a).	—	Nil.	—
LONDONDERRY CUSTOMS PORT:				
Londonderry Harbour Commissioners	*276 14 8	276 14 8	*6 6 0	6 6 0
STRANGFORD CUSTOMS PORT:				
Lord De Ros, at Strangford	Nil.	—	Nil.	—
John Nugent, Esq., at Port-a-Ferry	Nil.	—	Nil.	—
NEWRY CUSTOMS PORT:				
Roger Hall, Esq., at Warrenpoint	Nil.	—	Nil.	—
DUNDALK CUSTOMS PORT:				
Dundalk Harbour Commissioners	Nil.	—	7 16 3	7 16 3
Totals		2,547 17 11	—	36 4 5
				2,584 2 4

* Leviable under the Act 2 & 3 Will. 4. c. cvii. now repealed. No differential dues are leviable under the existing Harbour Act, 17 & 18 Vict. c. clxxvii.

(a) In these four ports differential dues are chargeable on foreign unprivileged vessels, but are not chargeable in respect of privileged foreigners.

Appendix B.

No. 2.

List of Exemptions.

APPENDIX B. No. 2.

LIST OF EXEMPTIONS, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Irish Ports.

Privileged classes, vessels, &c. within each Customs Port.	Places where the privilege is exercised or claimed.	Tolls and dues from which exemption is wholly or in part allowed or claimed.
DUBLIN CUSTOMS PORT :		
Wicklow.		
Vessels belonging to the Port of Wicklow.	Wicklow - -	1. Quayage and mooring dues, levied by the Town Commissioners of Wicklow. (See General Abstract, p. 7.)
WEXFORD CUSTOMS PORT :		
Wexford		
Freemen of Wexford - -	Liverpool (England)	Town dues of Liverpool. See Liverpool (England).
Freemen of Wexford - -	Chester (England) -	Town dues of Chester. See Chester (England).
CORK CUSTOMS PORT :		
Cork.		
Ships carrying coal the property of freemen.	Cork. - - -	1. Mayor's dues levied by the Municipal Corporation of Cork. (See General Abstract, p. 25.)
Kinsale.		
Vessels belonging to the Harbour	Kinsale - -	1. Anchorage and ballast fees, levied by the Town Commissioners. (See General Abstract, p. 26.)
Youghal.		
Freemen of the Town - -	Youghal - -	Anchorage, keelage, and ballast dues, levied by the Town Commissioners. (See General Abstract, p. 26.)
GALWAY CUSTOMS PORT :		
Clifden		
Hookers belonging to the Town of Clifden	Clifden - -	1. Dues on ships and boats, levied by the proprietor of the town. (See General Abstract, p. 38.)
BELFAST CUSTOMS PORT :		
Belfast.		
Fishing boats containing fresh fish only for the market of Belfast.	Belfast - -	1. Tonnage duty, levied by the Belfast Harbour Commissioners. (See General Abstract, p. 60.)
STRANGFORD CUSTOMS PORT :		
Port-a-Ferry.		
Vessels belonging to Port-a-Ferry, and trading constantly to the place	Port-a-Ferry - -	2. Anchorage dues, levied by John Nugent, Esq. (See General Abstract, p. 74.)
Ardglass :		
Vessels not belonging to the Harbour	Ardglass - -	Repairing or careening dues, leviable by the Harbour Commissioners. (See General Abstract, p. 75.)
NEWRY CUSTOMS PORT :		
Carlingford Lough.		
Vessels belonging to the Port of Newry	Carlingford Lough -	1. Anchorage dues, levied by the Marquess of Anglesea. (See General Abstract, p. 79.)

APPENDIX C.

ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in IRELAND in 1852, with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

It shall be in the option of the trustees to charge either the dues on the voyage outwards, at the rates specified in the above schedule, according to the distance; and if the charge be made on the voyage outwards there shall be deducted from it the amout of dues that may have been previously paid on the voyage inward; but if such vessels sail in ballast they shall be charged with dues on the inward voyage only.

(See Schedule A. of Act.)

The maximum rates are levied.

Open boats under ten tons burden, exempt.

Ships, steamers, or vessels having made fifty voyages in any one year, from January to December inclusive, to pay no harbour dues for any additional voyages made by them within the said year.

Vessels sailing from the harbour, and put back by stress of weather, or other cause, without having accomplished the voyage, not liable in additional dues for such return.

British vessels *boná fide* employed in the white fishery exempt from the payment of harbour dues, provided they have no cargo on board but the fish caught and their stores and fishing implements. (See Schedule C. of Act.)

Gross amount levied in 1852, 4,039*l.* 0*s.* 8*d.*

2. Dues on Goods.

By the 148th section of the Act, the Commissioners are empowered to levy on all goods shipped or unshipped within the harbour or docks, any sums not exceeding the several rates specified in the following Schedule:—

N.B.—The letters B.B. signify Barrel Bulk.

		s.	*d.*
Acorns	B. B.	0	3
Alabaster	B. B.	0	3
Ale and beer	hhd.	0	6
in bottles	B. B.	0	3
Almonds	B. B.	0	3
Alkali black	ton	2	0
Alum	ton	2	0
Animalized carbon for manure	ton	1	6
Aniseeds	B. B.	0	3
Anvils	ton	2	0
Apples	bushel	0	2
Argol	ton	2	0
Ashes, pot and pearl	ton	2	0
weed	ton	2	0
Ammonia water	ton	1	0
Bacon	B. B. of 200 lbs.	0	3
Bagging	B. B.	0	3
Barilla	ton	1	6
Bark for tanners	ton	1	8
Barley, hulled	ton	2	0
Barrels, empty herring	each	0	1
Baskets	B. B.	0	3
Rods	B B.	0	3
Biscuit, ships'	cwt.	0	2
Beef	B. B. of 200 lbs.	0	3
Beer, spruce or black	6 kegs	0	3
Blacking, not otherwise enumerated	B. B.	0	3
Bellows	B. B.	0	3
Bleaching salts and powder	ton	2	0
Blubber	B. B. of 27 gallons	0	3
Boats exported, viz.:			
12 to 14 feet keel	each	2	6
14 to 16 „	each	3	0
16 to 18 „	each	3	6
18 to 20 „	each	4	0
20 and above	each	5	0
Cobles, viz.:			
12 to 14 feet long	each	2	0
14 to 16 „	each	2	6
16 to 18	each	3	0
18 to 20 „	each	3	6
All other boats and cobles in proportion.			
Bones of cattle	ton	1	0
Ground	ton of 48 bushels	1	0
Books, and all articles of stationery not otherwise enumerated	B. B.	0	3
Bottles, empty, wine size, and others in proportion	gross	0	4
Bottles, smaller size, and phials	B. B.	0	3
Broken, and cullet	ton	0	6
Bran	boll of 80 lbs.	0	1
Brass	ton	2	0
Bricks, common size	1,000	0	6
Double, treble, and other sizes in proportion.			
Brimstone, rough	ton	2	0
in roll or flour	B. B.	0	3
Bristles	B. B.	0	3
Brooms	doz.	0	3
Broom and brush handles, heads and stocks	B. B.	0	3
Brushes	B. B.	0	3
Butter	cwt.	0	1½
Boxes, salmon, empty	each	0	1
Candles	B. B.	0	3
Wicks	B. B.	0	3
Cakes of lint and rape seed	ton	2	0
Ground	ton	2	6
Cane reeds	120	0	3
Carpets, rugs, and upholstery articles	B. B.	0	3
Carboys of vitriol and acids, usual size average 160 lbs each		0	1½
Cards, tow and wool	B. B.	0	3
Carraway seeds	B. B.	0	3
Carriages, viz.:			
Mail and stage coaches	each	15	0
Chariot	each	15	0
Post chaise	each	15	0
Britska	each	12	0
Phaeton	each	7	6
Gig	each	5	0
Other carriages in proportion.			
Carrots	ton	1	0
Casks, boxes, and kits, empty, excepting returned packages	B. B.	0	1½
Cement	ton	1	6
Chalk	ton	0	9
Charcoal	ton	5	0
Blacking	B. B.	0	3
Cattle and live animals, viz.:			
Asses and mules	each	2	0
Bulls, cows, and oxen	each	1	1
Calves	each	0	6
Sheep and lambs	each	0	4½
Swine and pigs	each	0	4½
Horses	each	4	0
Cattle and horses from Orkney and Shetland	each	0	9
Sheep and lambs from ditto	each	0	4½
Dogs, foxes, and smaller Animals	each	1	0
Other kinds of animals in proportion.			
Cheese	cwt.	0	1½
Chesnuts	B. B.	0	3
Chimney tops or cans (composition), 3 feet high	each	0	1
(of clay), 2¾ feet high	each	0	0½
Others in proportion.			
China	B. B.	0	3
Chocolate	B. B.	0	3
Cider	B.B. of 27 gallons	0	3
Cinders	barrel of 128 lbs.	0	0½
Cinnamon and cassia	B. B.	0	3
Clay, viz.:			
China or stone clay	ton	0	4
Pipe clay	ton	1	0
Fire clay	ton	0	4
Loam clay	ton	0	4
Clocks	B. B.	0	3
Clothiery, haberdashery, silk mercery, and all articles for clothiers and haberdashers	B. B.	0	3
Coals	5½ cwt.	0	1
Do.	ton	0	3¾
Coal dust for founders, &c.	ton	1	6
Clover seeds	ton	2	0
Cocoa nuts	B. B.	0	3
Coffee	B. B.	0	3
Confections	B. B.	0	3
Copper	ton	2	0
Utensils for distilleries and other purposes	cwt.	0	3
Old	ton	2	0
Ore	ton	1	0

APPENDIX A.

Aberdeen Customs Port—*cont.*

Aberdeen—*cont.*

Harbour Commissioners—*cont.*

		s.	d.
Copperas	ton	1	6
Cordage, white and tarred	ton	2	0
Corks	B. B.	0	3
Corkwood	ton	4	0
Corn, viz. :			
Barley, bear. or big	quarter	0	2
Malt	quarter	0	2
Oats	quarter	0	2
Wheat	quarter	0	3
Rye	quarter	0	3
Beans	quarter	0	3
Peas, grey	quarter	0	3
White, split, or boilers	ton	2	0
Flour	sack or barrel	0	3
Oatmeal	ton	1	8
Corn hooks or sickles	B. B.	0	3
Cotton wool	ton	2	6
Manufactured	B. B.	0	3
Crystal	B. B.	0	3
Currants	B. B.	0	3
Cloth, not enumerated	B. B.	0	3
Drugs, medicines, and all articles for druggists not otherwise enumerated	B. B.	0	3
Dung	ton	0	4
Earthenware	B. B.	0	2
Eggs	B. B.	0	3
Feathers	B. B. of 80 lbs.	0	3
Felt	B. B.	0	3
Figs	B. B.	0	3
Fish, viz. :			
Salmon, iced	B. B.	0	3
Pickled in kits	B. B. of 6 kits	0	3
Preserved	B. B.	0	3
White fish, salted	ton	2	6
Haddocks, dried or smoked	B. B.	0	3
Cod, pickled	barrel	0	3
Flax	ton	2	6
Codilla	ton	1	6
Manufactured	B. B.	0	3
Flint for potters	ton	0	4
Furniture	B. B.	0	3
Gingerbread	B. B	0	3
Ginger	B. B.	0	3
Glass	B. B.	0	3
Glue	B. B.	0	3
Grapes	B. B.	0	3
Grease	ton	2	0
Gum, Senegal, and other kinds	B. B.	0	3
Gypsum	ton	1	6
Gunpowder	100 lbs.	0	3
Guano	ton	2	0
Hair of ox, cow, or horse, dry	cwt.	0	3
Wet	cwt.	0	2
Plaster	ton	4	0
Hams	B. B. of 200 lbs.	0	3
Hats	B. B.	0	3
Hay and straw	ton	1	8
Hemp, rough	ton	2	6
Codilla	ton	1	6
Dressed	B. B.	0	3
Honey	cwt.	0	1½
Herrings	barrel	0	2
Hides, viz. :			
Ox, cow, buffalo, or horse	each	0	0½
Kips	each	0	0½
Calf and seal skins	dozen	0	1½
Sheep skins and pelts	dozen	0	1
Hoops of wood, viz. :			
Barrel and half barrel	1,200	0	6
Pink and half pink	1,200	0	4
Others in proportion.			
Hops	cwt.	0	4
Horns, viz. :			
Of ox or cow	1,000	1	8
Tips	ton	2	0
Sloughs	ton	2	0
Hoofs	ton	2	0
Shavings or waste	ton	2	0
Husbandry implements, viz. :			
Waggon with four wheels	each	5	0
Box cart	each	2	6
Plough	each	0	9
Harrows	pair	0	9
Wheelbarrow	each	0	4
Other implements	B. B.	0	3
Hardware, and all articles for hardware merchants not enumerated	B. B.	0	3
Ice	ton	0	6
Indigo	B. B.	0	3
Iron, viz. :			
Bar and bolt	ton	1	3
Rod, plate, sheet, and hoops	ton	2	0
Girdles, nails, and wire	ton	2	0
Forged ironwork	ton	2	0
Steam boilers, in pieces	ton	2	0
Whole	B. B.	0	3
Grates, stoves, and tinned work	ton	3	0
Pots, and other hollow cast-iron work	ton	2	6
All other castings	ton	2	0
Pig	ton	1	0
Old	ton	1	0
Ore	ton	1	0
Ivory	B. B.	0	3
Black	ton	1	6
Junk or old ropes	ton	1	0
Kelp	ton	1	6
Kiln pavement	30 superficial feet	0	3
Lamp black	B. B.	0	2
Lard	cwt.	0	1½
Lead, viz. :			
Sheet, pig, pipes, and shot	ton	2	0
Red, white, and black	ton	2	0
Ore	ton	1	0
Leather, dressed	cwt.	0	2
All other sorts	cwt.	0	2
All articles for leather merchants not enumerated	B. B.	0	3
Lemons	B. B.	0	3
Lime	boll of 5 bushels	0	0¾
Linen yarn, in bulk or loose bundles	ton	3	0
Linen yarn, in bales or other packages	B. B.	0	3
Linseed, in casks or bags	B. B.	0	3
Liquids, in casks, not otherwise enumerated	B. B. of 27 gallons	0	3
Liquorice root	B. B.	0	3
Madder, ground	ton	2	6
Do., root	ton	5	0
Machinery	B. B.	0	3
Manganese	ton	2	0
Mats, Russian	100	1	0
Mill waste, all kinds	ton	1	6
Molasses	ton	1	8
Moss rock	ton	2	0
Mustard	B. B.	0	3
Musical instruments	B. B.	0	3
Nutgalls	B. B.	0	3
Nutmegs	B. B.	0	3
Nuts	B. B.	0	3
Oakum	cwt.	0	2
Ochre	ton	2	0
Oil of all kinds	B. B. of 27 gallons	0	3
Onions	bushel	0	2
Oranges	B. B.	0	3
Orchella weed	cwt.	0	3
Oysters and other shell fish	B. B.	0	3
Pack thread and twine	B. B.	0	3
Paper of all kinds, and all articles for papermakers not otherwise enumerated	B. B.	0	3
Do., shavings	ton	1	6
Paste or millboards	B. B.	0	3
Peats	load of 800	0	4
Pepper and Pimento	B. B.	0	4
Perry	B. B. of 27 gallons	0	3
Pitch	barrel	2	0
Pewter	ton	2	0
Plants of trees and shrubs	B. B.	0	3
Plaster of Paris	ton	2	0
Pork	B. B. of 200lbs.	0	3
Plums	B. B.	0	3
Porter	hhd.	0	6
Ditto in bottles	B. B.	0	3
Potatoes	ton	1	0
Preserved provisions	B. B.	0	3
Prunellas	B. B.	0	3
Prunes	B. B.	0	3
Pipes, tobacco	B. B.	0	3
Paretis, refuse of	ton	1	0
Quills, undressed	B. B. of 16 M.	0	3
Ditto, dressed	B. B.	0	3
Rags, linen	ton	1	6
Rags, woollen	ton	1	0
Raisins	B. B.	0	3
Rice	ton	2	0
Rosin	ton	1	8
Ryegrass seeds	8 bushels	0	3
Sago	B. B.	0	3
Sail cloth in bolts	5 bolts	0	3
Ditto in package	B. B.	0	3

Appendix A.

Aberdeen Customs Port—*cont.*

Aberdeen—*cont.*

Harbour Commissioners—*cont.*

		s.	d
Salt, rock and white	ton	1	0
Ditto refined, in package	B. B.	0	3
Salts, Glauber and Epsom	cwt.	0	1½
Saltpetre	ton	2	6
Scythes	dozen	0	0½
Sand for founders	ton	0	4
Screws of hides	ton	2	0
Screws, jelatine of	ton	1	6
Shakes of casks, pipe or puncheon	each	0	2
Others in proportion.			
Shumac	ton	2	6
Slates, viz. Easdale, Ballahulish, and Bullahuie, sizeable	1,200	1	4
Ditto do. do. under size	1,200	0	6
Ditto Duchesses, from England	1,200	1	8
Ditto Countesses, from do.	1,200	2	6
Ditto Imperial, from do.	1,200	3	0
Smalts	cwt.	0	1½
Snuff	B. B.	0	3
Soap, hard and soft	ton	2	0
Soapers salts and muriatic residuum	ton	1	6
Soda	ton	2	0
Soda and seltzer water	B. B.	0	3
Spades and shovels	dozen	0	1
Spanish or Italian juice	B. B.	0	3
Spirits, home and foreign, and all articles for spirit dealers not otherwise enumerated	B. B.	0	3
Starch	B. B.	0	3
Steel	ton	2	0
Stones, viz.—Carriageway granite	ton	0	2
Curb pavement steps / Landings and building do.	ton	0	5
Rubble and chips do.	ton	0	2
Freestone, building	ton	0	5
Rigging stones	100 running feet	1	6
Millstones	ton	2	0
Grindstones	ton	2	0
Scythestones	gross	0	4
Gravestones, foreign	each	5	0
Turin or flagstones under three inches thick	20 super. feet	0	3
Ditto extra thickness in proportion			
Ditto from Caithness	20 sup. feet	0	2½
Chimney jambs	set	0	2
Stair steps	20 running feet	1	6
Stairhead landings, cistern, and other large stones not exceeding five inches thick	sup. foot	0	1
Do. above five inches	sup. foot	0	1½
Marble stones	100*l.* value	20	0
Polished granite stones	ton	3	0
All other description of stones	100*l.* value	20	0
Cliff and Cement stone	ton	0	6
Stucco	ton	1	6
Stoneware	B. B.	0	3
Sugar, viz.—Candy	B. B.	0	3
Loaf and lump	ton	3	0
Powder and raw	ton	2	0
Of lead	ton	2	0
Sheffield and Birmingham wares	B. B.	0	3
Skins, not otherwise enumerated	B. B.	0	3
Seeds, all sorts, and all articles for seedsmen and fruiterers not otherwise enumerated,	B. B.	0	3
Saddlery articles not otherwise enumerated,	B. B.	0	3
Tallow	ton	2	0
Tar	barrel	0	2
Tares	quarter	0	3
Teas, and all articles for grocers not otherwise enumerated	B. B.	0	3
Tiles	1,000	1	0
Tin	ton	2	0
Tin plates	ton	2	0
Tobacco	cwt.	0	1½
Toys	B. B.	0	3
Tow, all kinds	ton	1	6
Turnips	ton	1	0
Tanners waste	ton	0	6
Teazels	B. B.	0	3
Varnish, all kinds	B. B.	0	3
Vinegar	B. B. of 27 gallons	0	3
Veneers, all kinds	B. B.	0	3
Walnuts	B. B.	0	3
Whalebone	ton	2	0
Whitening	ton	0	9
Wine, in casks	B. B. of 27 gallons	0	3
In bottles	B. B.	0	3
Wood, Foreign and American (calliper measure) viz. :—			
Pine and fir timber, oak, elm, ash, birch, and all other descriptions of hard wood, in log or plank	load	1	0
Masts and spars	load	1	0
Fir deals, planks, and battens	load	1	0
Lathwood, four feet lengths	fathom	2	0
Other lengths in proportion.			
Rickers, under 30 feet length, and under 4 inch diameter	dozen	0	3
Oars	dozen	0	4
Handspikes	dozen	0	4
Treenails	1,000 feet lineal	0	6
Wainscot	load	1	3
Wood, British, viz. :—			
Fir, larch, beech, oak, ash, elm, and all other hardwoods, rough or round (calliper measure)	load	0	9
Do. (string measure)	load	1	0
Masts and spars (calliper measure)	load	0	9
Masts and spars (string measure)	load	1	0
Oak, ash, beech, elm, and all other hardwoods, in plank or sided	load	1	0
Fir deals, planks and boards	load	1	0
Railway sleepers	load	1	0
Lathwood, sawn	1,000 sup. feet	1	0
Pit props, 6 feet long 3 inches diameter, dozen		0	2
Other sizes in proportion.			
Cartwheel spokes	40 pieces	0	3
Felloes	40 pieces	0	3
Wedges	1,000 pieces	1	0
Wood, by weight, viz. :—			
Barwood, boxwood, brazil wood, camwood, ebony, fustic, lignumvitæ, logwood, nicaraguawood, redwood, sassafras, &c. &c.	ton	2	0
Mahogany	40 feet or ton	2	0
Staves, viz. :—			
American pipe	standard thousand	15	0
Single hogshead	1,200	6	0
Single barrel	1,200	3	0
Hogshead billets	1,200	10	0
Barrel billets	1,200	8	0
Baltic and Hamburgh pipe	1,200	30	0
Hogshead	1,200	20	0
Best barrel	1,200	10	0
Inferior quality	1,200	5	0
British barrel	1,200	3	0
Of fir	1,200	1	6
Woad	ton	2	0
Wool, sheep's	ton	2	6
Manufactured	B. B.	0	3
Yeast	B. B.	0	3
Zinc	ton	2	0
All goods not otherwise enumeraged in the foregoing Schedule	B. B.	0	4

The barrel bulk of all articles not otherwise rated to be five cubical feet, excepting when the said measure shall exceed two and half hundredweight, in which case two and a half hundredweight is to be rated a barrel bulk.

Small packages, not measuring one and one fourth cubical foot, or not weighing twenty-eight pounds, to be reckoned one fourth of a barrel bulk; and in all cases where a fourth is chargeable, to pay One Penny.

Goods bonâ fide in transitu under address of any person north or south of Aberdeen, having paid shore dues on importation, and being reshiped in the original packages without changing hands, to be exempted, during the pleasure of the Commissioners, from the payment of shore dues on exportation.

When herring barrels are exported empty, and return to the harbour packed with herrings, the owners (if the exporters of the barrels) shall be entitled to an allowance or drawback of the amount paid on exportation for such barrels out of the importation dues of said herrings.

Shore dues at the above rates to be paid on all goods loaded or unloaded, or otherwise arriving or leaving the port or district, as herein described, viz. the harbour, the rivers Dee and Don, upon both sides thereof, the coast between these rivers, and the coast southward from the mouth of the river Dee to the extremity of the town of Aberdeen's precincts or boundary on the Torry or south side of the river Dee, which district is the port or harbour of Aberdeen.

EXEMPTIONS.

Fresh fish imported in bulk.

Salmon, herrings, and other fish, paying shore dues inwards, to be exempted from the payment of dues outwards, if in the same packages, and belonging to the same owners, as when imported.

In case any goods having paid shore dues when loaded shall from any accident or otherwise be unloaded, the same shall not be chargeable with a second payment on being reloaded.

All returned empty boxes, casks, bags, and pack sheets, and all goods returned to the original shipper and in the original state, to be exempted from the payment of dues.

Passengers' luggage not exceeding two barrel bulk; all above to pay the ordinary dues.

(See Schedule B. of Act.)

The maximum amounts are charged.

Gross amount levied in 1852, 11,197*l.* 13*s.* 11½*d.*

3. Dues for Sheds, Cranes, and Weighing Machines.

By the 149th Section of the Act, the Commissioners are empowered to levy for the use of the sheds, cranes and weighing machines, such dues as the Commissioners shall from time to time fix to be just and reasonable.

Gross amount levied in 1852, nil.

4. Leading Lights, Tidal Pier Light, and Flag Dues.

Under the 217th section, the Commissioners are required to maintain and keep up existing lighthouses, flags, and signals, and to establish others, and for such maintenance and establishment, they are empowered to levy on all vessels entering the harbour the following rates:—

	s.	*d.*
All vessels under 40 tons	1	0
„ of 40 and under 50	1	6
„ of 50 and under 80	2	0
„ of 80 and under 100	2	6
„ of 100 and under 120	3	0
„ of 120 and under 200	3	6
„ of 200 tons and upwards	4	0

The above rates to be payable for all vessels entering the harbour.

(See Schedule E. of Act.)

The maximum rates are levied.

Gross amount levied in 1852, 294*l.* 19*s* 6*d.*

5. Ballast Dues.

By the 199th section, which vests the exclusive privilege of the supply of ballast in the Commissioners, they are authorized to charge for such supply such rates and dues as from time to time they may deem expedient. The existing rates and charges are as follows, which have been in force since 1842:—

All ships or vessels furnished with ballast by the harbour trustees, shall pay the following rates, viz.:—

Vessels belonging to Aberdeen	per ton, 9*d.*
All other vessels	1*s.*

In case it shall happen that the craft employed by the harbour trustees for the purpose of furnishing ballast, cannot supply the demand in sufficient time for the accommodation of the shipping, it shall be in the power of the superintendent, in that event, to grant liberty to any shipmaster or owner to lift or cart ballast for themselves, from such place or places as he shall from time to time direct, on payment of the rates after-mentioned, viz.:—

Vessels belonging to Aberdeen	per ton, 6*d.*
All other vessels	8*d.*

In case the master or owner of any ship or vessel shall prefer having the ballast taken out of the same by the craft belonging to the trustees, to throwing it on the quay, and carting it away, it shall be in the option of such owner or master to enter his vessel and have his ballast taken away by the said craft, he being at the expense of heaving the same, and paying the following dues, in name of lighterage, viz.:—

Vessels belonging to Aberdeen	per ton, 3*d.*
All other vessels	6*d.*

No ship or vessel to be allowed to sell or dispose of her ballast within the harbour; but it shall be in the power of the trustees or harbour treasurer to grant permission to the owner or master of one vessel to receive ballast out of another, the vessel discharging the ballast to be at the expense of heaving the same, and the vessel receiving it to pay the rates after mentioned, viz.:—

Vessels belonging to Aberdeen	per ton, 6*d.*
All other vessels	8*d.*

Gross amount levied in 1852, 808*l.* 8*s.* 5*d.* The cost of the supply of ballast to the Commissioners amounted in that year to 283*l.* 1*s.* 8*d.*, thus leaving a surplus revenue of 525*l.* 6*s.* 9*d.*

These dues are leviable by Commissioners appointed by and under the Act 6 & 7 Vict. cap. lxxii., and their successors, and are applicable to the payment of the expenses of obtaining the Act, and all other necessary and proper expenses relating thereto; of the interest of money borrowed on the security of the dues, to the maintenance of the harbour and its works, to defraying the ordinary outgoings and expenses of the Commissioners, and to executing the improvements authorized by the Act, and to the formation of a sinking fund for the repayment of money borrowed, as may be required or deemed advisable. (See s. 159 of Act.)

Power is given by the 152d and 153d sections of the Act, to a special Board of Commissioners, consisting of the Harbour Commissioners and certain public officers named in the Act, to raise from time to time the dues specified in Schedules A. and B., should it appear to them necessary to do so, and also to reduce and again raise them, but so that they should not exceed the rates specified in the Act with the addition of one fifth.

Under the 150th section of the Act, foreign privileged vessels, and goods carried in such vessels, are not liable to differential duties. No differential dues were levied on foreign unprivileged vessels in 1852.

Prior to the passing of the Act 13th Geo. 3. cap. xxix. for improving the harbour of Aberdeen, now repealed, the Municipal Corporation of Aberdeen enjoyed a revenue arising from dues and tolls on ships and their cargoes; these dues and tolls now merge in the rates

Appendix A.

Aberdeen Customs Port—*cont.*

Aberdeen—*cont.*

Harbour Commissioners—*cont.*

and duties levied under the authority of the existing Act; but it is provided by the 238th section of that Act, that on the expiration of that Act the dues and tolls heretofore leviable by the Corporation shall revert to that body.

The other revenues of the Commissioners in 1852 consisted of:—Metage dues, 1,323*l.* 14*s.* 2*d.*; rent of patent slip, 200*l.*; rent of property and feu duties, 1,816*l.* 3*s.* 8*d.*; received from the Aberdeenshire Canal, 152*l.* 7*s.* 7*d.*; for the use of the shear poles, 41*l.* 7*s.* 1*d.*; old materials sold, 79*l.* 7*s.* 7*d.*; in all, 3,613*l.* 0*s.* 1*d.*

A debt of 282,126*l.* 14*s.* 4*d.* was charged in 1852 on the revenue and harbour and property; the interest has for the last ten years averaged 4 per cent.

Stonehaven.

Harbour Commissioners.

STONEHAVEN.

Description of Dues and Charges levied by the Stonehaven Harbour Commissioners.

1. Tonnage Dues.

The 26th section of the Act 6 Geo. 4. cap. liv. empowers the Commissioners to levy on all ships, vessels, barks, and lighters, and on all boats of the tonnage of ten tons and upwards coming into the harbour, whether on account of stress of weather, or on any account whatsoever, the sum of 2*d.* per ton for every ton such ships, &c. shall measure, and the sum of 1½*d.* per ton of ballast duty; and on all boats (except herring boats) under the burden of ten tons, the sum of 1*s.*, and 1*d.* of ballast duty.

The 27th section authorizes the Commissioners to levy on all herring boats in the harbour 5*s.* each for the period of their fishing season.

The dues in practice levied are as follows:—

		s.	*d.*
On vessels entering the harbour with, or for, cargoes	per ton	0	2
On windbound vessels	do.	0	1
Ballast dues	do.	0	1½
On boats under 10 tons	each	1	0
Ballast dues for boats	do.	0	1

The 28th section provides that vessels, &c. remaining six weeks, and wintering in the harbour, shall pay 3*d.* for each and every ton which such ships, &c. shall measure.

Gross amount levied in 1852, 62*l.* 11*s.* 11*d.*

2. Dues on Imports and Exports.

Under the 33d. section of the Act the Commissioners are authorized to levy on all goods, merchandise, wares, or commodities whatsoever which shall be imported into or exported out of Stonehaven in any ship, vessel, bark, lighter, or boat, or that shall be loaded into or unloaded out of any ship, &c. coming into or going out of the harbour, the sum of 4*d.* sterling per barrel bulk, and upon articles not chargeable by the barrel bulk to levy the several rates and duties specified in the following schedule:—

	£	*s.*	*d.*
For each chalder of slacked lime	0	1	0
„ „ lime shells	0	2	0
„ boll of coals and cinders	0	0	2
„ „ grain	0	0	3
„ „ meal	0	0	2
„ „ potatoes	0	0	4
„ bushel of salt	0	0	0½
„ barrel of apples and onions	0	0	8
„ boll of bark	0	0	2
„ thousand of slates	0	2	0
For pantiles, per thousand	0	1	8
For bricks, per thousand	0	1	4
For iron, per ton	0	*2	6
For herrings, salmon, or other fish in barrels, per barrel	0	0	†3
For herrings, salmon, or other fish barrels empty, per barrel	0	0	‡1
For causeway and pebble stones, per ton	0	0	4
For pavement, curb, and building stones, per ton	0	0	6
For foreign gravestones, each	0	9	0
For Scots gravestones, each	0	6	0
For gravestones, per ton	0	6	0
For flagstones, per twenty square feet	0	0	6
For millstones, each	0	2	0
Do. of two tons and upwards, each	0	5	0
For kelp, per ton	0	1	6
For woad, per last of one thousand weight	0	3	0
For salted ox and cow hides, per dozen	0	0	6
For screws of ox and cow hides, per ton	0	4	0
For mahogany, oak, walnut tree, and wainscot, whether in log or plank, per barrel bulk of five cubic feet	0	0	3
For firwood, or other timber of all kinds, except mahogany, oak, walnut tree, and wainscot, for every 20*s.* of the value thereof	0	0	4
For hay, per centum of the value thereof	3	0	0
For fish in bulk, per centum of the value thereof	1	10	0

(See Schedule of Act.)

The maximum rates are levied, except on the following articles:—
* Duty on iron reduced to 1*s.* 3*d.* per ton.
† Duty on herrings, reduced to 1½*d.* per barrel.
‡ Salt and barrels for curing herrings imported free of duty.

Gross amount levied in 1852, 243*l.* 10*s.* 3½*d.*

These dues are leviable by Commissioners appointed by and under the Act 6 Geo. 4. cap. liv., and are applicable, after payment of the expenses of obtaining the Act, to

deepening, cleansing, enlarging, and improving the harbour, to keeping and maintaining the piers, quays, breasts, and other works already constructed in good order and repair, to making, erecting, building, and finishing other piers, quays, breasts, and other works, for the improvement of the harbour, to the payment of the officers and servants of the Commissioners, of the moneys borrowed on the security of the rates and duties, and to no other use or purpose whatever. (See s. 39 of Act.)

The 3d section of the Act, however, provides that the Commissioners may construct such works as they may deem necessary for the more convenient lading and unlading of ships, and for that purpose may make, widen, and repair the streets and avenues leading to the harbour.

Prior to the passing of this Act the Town Council of the Burgh of Stonehaven used to levy dues on vessels and their cargoes; by this Act these dues were abolished. (See s. 25 of Act.)

The existing debt charged on the harbour dues amounts to 8,424*l.* 10*s.* 3*d.* There is no other security.

NEWBURGH.

Newburgh.

Colonel Udny.

DESCRIPTION OF DUES AND CHARGES LEVIED BY COLONEL UDNY AT NEWBURGH.

1. ANCHORAGE DUES.

On each ship entering the port, 2*s.* 6*d.*
On each boat entering the port, 6*d.*

2. DUES ON GOODS.

On every cargo of coal the price of a boll of coal.
„ lime „ lime.
„ grain, 5*s.*
„ stones, wood, slates, bricks, or any other article, 5*s.*

3. PLANKAGE DUES.

For use of plank to each vessel, 1*s.*

4. BALLASTAGE.

For each ton of ballast taken from new cut of burn, 2*d.*
For each ton of ballast taken from any other part of property, 6*d.*

Gross amount levied under the foregoing heads in 1852, 48*l.* 9*s.* 1*d.*

These dues are claimed and levied from the mouth of the Ythan, on either bank of the river to the quay, in virtue of a charter under the Great Seal of Scotland, dated 3d March 1508, and are claimed as the private property of Colonel Udny, subject to no obligations.

The right to levy these dues is disputed, and an action is now pending, with respect to them, in the Sheriff's Court of Aberdeen.

Newburgh Commercial Company.

It is stated that the Newburgh Commercial Company levy dues at Newburgh, but the particulars of them have not been furnished.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of ABERDEEN, in 1852.

Places within the Customs Port of Aberdeen.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Aberdeen - -	Harbour Commissioners - -	16,340 2 6½		
	Warden and Assistants of Dover Harbour (England) - -	18 8 6		
	Ramsgate Harbour Trustees (England) - - -	*20 6 6		
	Newcastle Trinity House (England) - - -	31 8 0		
			16,410 5 6½	
Stonehaven - -	Harbour Commissioners - -	306 2 2½	306 2 2½	
Newburgh - -	Colonel Udny - - -	48 9 1	48 9 1	
	Newburgh Commercial Company	No return.	—	16,764 16 10

* For the year ending 31st December 1851.

Appendix A.

Peterhead Customs Port.

CUSTOMS PORT OF PETERHEAD.

The Customs Port of Peterhead extends from the north bank of the Ythan River, the northern limit of the Customs Port of Aberdeen, to the Powk Burn, being the eastern limit of the Customs Port of Banff.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Trustees of the Harbours of Peterhead, at Peterhead; the Earl of Aberdeen, at Boddam; the Commissioners of the Harbour of Fraserburgh, at Fraserburgh; Sir John Stewart Forbes, Bart., at Pitullie or Sandhaven; the Municipal Corporation of Rosehearty, at Rosehearty; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England); the Newcastle Trinity House (see Appendix F., England).

Peterhead.

Harbour Trustees.

PETERHEAD.

Description of Dues and Charges levied by the Trustees of the Harbours of Peterhead.

1. Duties on Imports and Exports.

By the 24th section of the Act 7 & 8 Geo. 4. c. xxxiv., the trustees are empowered to levy on all goods, merchandise, wares, or commodities whatever, which shall be imported into, or exported out of, the harbours of Peterhead, in any ship, vessel, bark, boat, or lighter, the rates and duties specified in the following schedule:—

		s.	d.
Alabaster	ton	2	0
Ale, strong	50 gallons	0	9
Almonds. *See* Grocery.			
Alum, rock	cwt.	0	1¾
Anchors	ton	3	0
Animals. *See* Cattle.			
Anvils	cwt.	0	1½
Apples. *See* Fruit.			
Argol	cwt.	0	1¾
Arquebusade water	gallon	0	0½
Ashes, all kinds	cwt.	0	1¾
Bacon or hams	cwt.	0	2¼
Barilla	ton	3	0
Bar iron. *See* Iron.			
Bark, oak	do.	2	0
Quercitron	do.	2	8
Barley or bear. *See* Corn.			
Barley and all other groats	cwt.	0	1¾
Barley or bear meal. *See* Corn.			
Barrels, empty herring	barrel	0	1½
With fish, beef, pork, &c.	do.	0	4½
Baskets under 12 inches diameter	dozen	0	6
Above 12 inches diameter	do.	1	0
Basket rods	barrel bulk	0	4½
Beans. *See* Corn.			
Bedstead or sofa	do.	0	4½
Beef or pork	cwt.	0	2¼
Beer, all kinds, except black	50 gallons	0	9
Black	keg of 4 gallons	0	1
Berries. *See* Fruit.			
Billiard table	barrel bulk	0	4½
Birds, singing	each	0	3
Pigeons	dozen	0	6
Quails	do.	1	0
Partridges	each	0	2
Pheasant	do.	0	4
All not mentioned		0	1
Biscuit	cwt.	0	4½
Blacking	do.	0	6
Black lead. *See* Lead.			
Bleaching salts	do.	0	2¼
Blubber	tun of 252 imperial gallons	3	7
Bones of cattle, &c.	ton	1	6
Books, bound	barrel bulk	0	8
Unbound	do.	0	4½
Old	do.	0	4½
Bottles, green or common	6 doz. quarts and proportionally	0	4½
Earthern or stone	do.	0	4½
Not enumerated	10*l.* value	1	0
Broken	ton	0	6
Full, in hampers	6 doz. quarts & proportionally	0	9
Boxwood	cwt.	0	1¾
Bran	quarter	0	2
Brandy. *See* Spirits.			
Brass	cwt.	0	2
Bricks	1,000	1	0
Brimstone	cwt.	0	1¾
Bristles	cwt.	0	9
Brooms, common	dozen	0	1½
Bullrushes	cwt.	0	8
Bulls. *See* Cattle.			
Butter	do.	0	2¼
Calves. *See* Cattle.			
Calves velves	cwt.	0	2¾
Candles	do.	0	4
Canvass. *See* Cloth.			
Cane reeds	200	1	0
Carboys	each	0	4
Cards, tow, wool, or blackbacks	6 dozen	0	4
Small factory	8 do.	0	4
In package	barrel bulk	0	4½
Card tables	do.	0	4½
Carriages, 4 wheels	do.	0	4½
2 wheels	do.	0	4½
Carpets. *See* Cloth			
Carrots	ton	0	8
Carraway seeds. *See* Seeds.			
Casks, 32 gallons or above, empty	10 gallons	0	0¾
Under do., empty	do.	0	0¾
Cattle, viz., bulls	each	1	0
Cows	do.	1	0
Calves	do.	0	6
Horses	do.	2	0
Ponies under 12 hands	do.	1	0
Ass or mule	do.	1	0
Oxen	do.	1	0
Pigs	do.	0	3
Sheep	do.	0	3
Lambs	do.	0	2
All not enumerated	do.	0	2
Caviare	cwt.	0	3
Cement	do.	0	1¾
Chairs, mahogany	chair	0	2
Sedan	do.	2	0
Others	do.	0	2
Chalk	ton	1	6
Cheese	do.	3	0
Chesnuts	cwt.	0	4½
Chimney pots	1*l.* value	0	6
Chocolate	cwt.	1	0
Cider	50 gallons	0	9
Cinders and charcoal	3 bushels	0	1
Cinnamon. *See* Grocery.			
Clay, viz.:			
China or stone	on	0	6
Pipe	do.	0	6
Clocks	each	1	0
Cloth, brown or bleached linens	piece	0	1½
Osnaburgs	do.	0	1½
Sheeting	do.	0	1½
Dowlas	do.	0	1½
Ducks	do.	0	1½
Raven ducks	do.	0	1½
Ticklenburgs	do.	0	1½
Drillings	do.	0	1½
Shirtings	do.	0	1½

		s.	d.
Cloth—*cont.*			
Silesia	piece	0	1½
Sailcloth or canvas	bolt	0	1
Bagging of all kinds, 34 inches or under	piece	0	1
Bagging of all kinds, above 34 inches	do.	0	1½
Pimento bagging	do.	0	1½
Tarpaulings	do.	0	1½
Browns	do.	0	1½
N.B. Linens cut shorter to pay in proportion.			
Sacks made	20	0	1
Clothiery, superfine	barrel bulk	0	9
Do., other qualities	do.	0	4½
Haberdashery, comprehending cotton goods, &c.	do.	0	4½
Silks	do.	0	9
Hosiery	do.	0	4½
Clover seeds. *See* Seeds.			
Coaches, chaises, and gigs. *See* Carriages.			
Coals, Scotch	ton	1	0
English	2 bushels	0	1
Smithy	do.	0	1
Cochineal	cwt.	1	4
Cocoa	ton	4	0
Cocoa nuts	100	0	4
Codilla	ton	2	6
Coffee	cwt.	0	3
Confections of all kinds	barrel bulk	0	4
Copper	ton	3	0
Old	do.	2	0
Ore	do.	0	8
Copperas	cwt.	0	1¾
Colours	do.	0	1¾
Coral	do.	0	8
Cordage	ton	3	0
Old, not in use	do.	2	0
Cordial waters	gallon	0	1
Corks	70 lbs.	0	4½
Corks	barrel bulks	0	4½
Corn and meal, viz.:			
Barley and bigg	quarter	0	3½
Do. shelled and pearl	do.	0	3½
Beans	do.	0	3½
Do. French	do.	0	3½
Indian corn	do.	0	3½
Do. meal	10 stones	0	1½
Malt	quarter	0	3½
Oats	do.	0	3½
Oatmeal	10 stones	0	1½
Pease	quarter	0	3½
Do. split	do.	0	3½
Rye	do.	0	3½
Wheat	do.	0	3½
Flour	sack	0	4½
Cotton cloth. *See* Cloth. *See* Haberdashery.			
Cotton wool, &c.	80 imperial pounds	0	4½
Cow, ox, or bull's hair. *See* Hair.			
Cows. *See* Cattle.			
Cranberries. *See* Berries.			
Crystal	barrel bulk	0	4½
Culm. *See* Coals.			
Currants. *See* Grocery.			
Dogs	each	1	0
Drawers, chest of	barrel bulk	0	4½
Drugs	do.	0	9
Dung and other manure	ton	0	6
Earthenware	barrel bulk	0	3½
Ebony. *See* Wood.			
Eggs	do.	0	4½
Elephants' teeth	cwt.	0	8
Emery stones	do.	0	1½
Feathers	80 imperial pounds	0	4½
Figs. *See* Grocery.			
Fish oil. *See* Oil			
Fish, salted and dry	barrel salted	0	4½
Do.	cwt. dry	0	2½
Do. in bulk, salted	100*l.* value	25	0
Flax	cwt.	0	2½
Flower roots	barrel bulk	0	4½
Flint stones	ton	0	6
Do. for potters. *See* Stones.			
Flour. *See* Corn.			
Fruit, viz.:			
Apples	bushel	0	3
Pears	do.	0	3
Plums	barrel bulk	0	8
Cherries	bushel	0	3
Grapes	cwt.	0	3
Nuts (except Cocoa)	barrel bulk	0	4½
Melons	each	0	0½
Peaches	100	0	2
Berries	barrel bulk	0	8
All not enumerated	10*l.* value	0	10
Furniture, household	barrel bulk	0	4½
Furriers' waste	ton	0	4
Game, viz.:			
Hares	score	3	4
Rabbits	do.	3	4
All others	do.	3	4
Garden seeds. *See* Seeds.			
Geneva. *See* Spirits.			
Ginger	cwt.	0	6
Do. preserved	do.	1	0
Gingerbread	cwt.	0	4½
Glass of all descriptions	barrel bulk	0	4½
Glue	cwt.	0	4
Goats' hair. *See* Hair.			
Grates, iron, &c.	cwt.	0	3
Grease	ton	2	6
Grocery, viz.:			
Almonds	cwt.	0	3¾
Almonds in shell	do.	0	4¾
Cinnamon	barrel bulk	0	4
Currants	cwt.	0	1¾
Figs	do.	0	1¾
Pepper	do.	0	3
Pimento	do.	0	2
Plums	do.	0	2
Prunes	do.	0	3
Raisins	do.	0	2¼
Gum, senegal	do.	0	1½
Gunpowder	do.	0	6
Hair, all kinds	cwt. baken	0	4½
Do.	plasterers, ton	3	9
Hair powder	cwt.	0	8
Hardware	barrel bulk	0	4½
Harpsichord	do.	0	4½
Hats	do.	0	4½
Hay	load	2	9
Hemp	ton	3	6
Herrings	barrel	0	4½
Hides, raw	barrel bulk	0	4½
Tanned. *See* Leather.			
Honey	cwt.	0	3
Hooks	20 dozen	0	4½
Hoops of wood	1*l.* value	0	6
Iron	ton	3	9
Hops	cwt.	0	6
Horns, slugs and tips	1,000	1	8
Horses. *See* Cattle.			
Household furniture. *See* Furniture.			
Indian corn. &c. *See* Corn.			
Indigo	100 lbs.	0	4½
Ink	gallon	0	0¼
Iron, viz. .			
Bar, plate, bolt, and rod	ton	3	0
Forged	do.	3	4
Made work	do.	5	0
Hoops. *See* Hoops.			
Old	do.	1	3
Cast iron goods	do.	2	6
Old and broken goods	do.	0	6
Pig	do.	1	6
Wire	cwt.	0	2
Ivory	do.	0	3
Juniper berries. *See* Berries.			
Junk, old. *See* Cordage.			
Kelp	ton	1	6
Kilne pavement	30 feet	0	4½
Lard	ton	3	0
Laths. *See* Wood.			
Lead	do.	3	0
Black	do.	3	0
Ore	do.	3	0
Red and white	do.	3	0
Shot	do.	3	6
Sugar of	cwt.	0	2
Leather, tanned and dressed	do.	0	3
Lemons and oranges	chest	0	4½
Lignum vitæ	ton	3	0
Lime	2 bushels imperial	0	0½
Limes	barrel bulk	0	4½
Liquorice root	cwt.	0	2½
Linseed. *See* Seed.			
Oil. *See* Oil.			
Loam	ton	0	4
Machinery	barrel bulk	0	4½
Mace	100 lbs.	0	4½
Madder	cwt.	0	2
Roots	do.	0	2
Mahogany	1*l.* value	0	3
Malt. *See* Corn.			
Manganese	ton	3	0

Peterhead Customs Port—*cont.*

Peterhead—*cont.*

Harbour Trustees —*cont.*

		s.	d.
Marble	100*l.* value	60	0
Matts or basses, new	dozen	0	1
old	do.	0	0½
Medals	10*l.* value	0	10
Medicines	barrel bulk	0	9
Meal, all kinds. *See* Corn.			
Mill waste	ton	5	0
Mohair yarn. *See* Yarn.			
Molasses	do.	3	0
Morels	cwt.	0	6
Moss, rock	ton	2	0
Mum	cwt.	0	1½
Mustard	100 lbs.	0	4½
Nuts. *See* Fruit.			
Nutmegs	cwt.	1	4
Nutgalls	do.	0	4½
Oakum	ton	6	0
Oats and oatmeal. *See* Corn.			
Ochre	cwt.	0	1½
Oil, viz. :			
Perfumed	lb.	0	0¼
Linseed	tun of 252 imperial gallons	4	3
Palm	do.	4	3
Rape	do.	4	3
Turpentine	do.	4	3
Vitriol	bottle	0	4½
Whale or train	tun of 252 imperial gallons	3	7
Cakes	ton	3	0
Onions	bushel	0	3
Oranges. *See* Lemons.			
Orchella weed	cwt.	0	1½
Ore of iron and lead. *See* Iron, &c.			
Orrice root	do.	0	1
Oysters	bushel	0	1½
Paper, viz. :			
Writing	barrel bulk	0	4½
Lombardy	do.	0	4½
Cartridge	do.	0	4½
Middle	do.	0	4½
Small	do.	0	4½
Passenger entering or leaving harbour, baggage of	barrel bulk	0	4½
Pearl barley. *See* Corn.			
Pease. *See* Corn.			
Pelts	ton	2	8
Pepper. *See* Grocery.			
Perry	50 gallons	0	9
Pewter	ton	3	0
Old	do.	1	8
Perfumery	barrel bulk	0	4½
Piano-forte or spinnett	do.	0	4½
Pictures, under 2 feet square	picture	0	6
2 and under 4 feet	do.	1	0
4 feet and upwards	do.	2	0
Pig iron. *See* Iron.			
Pigs. *See* Cattle.			
Pigs' heads	cwt.	0	0¾
Pimento. *See* Grocery.			
Pitch	barrel	0	4½
Plaster of Paris	ton	2	8
Plated goods	barrel bulk	0	4½
Plate, silver	do.	1	0
Plums. *See* Grocery.			
Pork. *See* Beef.			
Porter	50 gallons	0	9
Potatoes	ton	1	4
Pomatum	lb.	0	0¼
Poultry, viz. :			
Geese	each	0	1½
Turkeys	do.	0	2
Fowls	dozen	0	6
Ducks	do.	0	9
Powder of lead. *See* Lead.			
Prunelloes	barrel bulk	0	8
Prunes. *See* Grocery.			
Pumice stones	cwt.	0	3
Quills, manufactured	barrel bulk	0	4½
Unmanufactured	do.	0	4½
Rags	ton	3	9
Raisins. *See* Grocery.			
Rape seeds and cakes. *See* Seeds and Cakes.			
Red lead. *See* Lead.			
Rice	cwt.	0	2
Rock moss. *See* Moss.			
Ropes, in packages	barrel bulk	0	4½
Do. in coil	ton	3	0
Do. old	do.	3	0
Rosin	do.	3	9
Rum. *See* Spirits.			
Rye. *See* Corn.			
Salt	bushel	0	0¾
Rock	do.	0	0¼
Saltpetre	ton	3	4
Salmon	ton	3	4
Seed, viz., rape and flax	barrel of 32 gallons	0	4½
Clover	cwt.	0	2
Rye grass	8 bushels	0	4½
Carvy or carroway	cwt	0	3½
Sheep. *See* Cattle.			
Shoes, all kinds	dozen	0	6
Shumach	cwt.	0	2¼
Skins, small, including seal skins	barrel bulk	0	4½
Slates	1,000	3	0
Slate pencils and slates	barrel bulk	0	4½
Smalts	cwt.	0	2¼
Smelts	do.	0	3
Snuff	do.	0	6
Soap	ton	3	9
Soapers waste	do.	2	0
Soda	do.	3	9
Spades or shovels	2 dozen	0	4½
Spanish juice	ton	3	9
Spermaceti	do.	3	0
Spirits, foreign	50 gallons	1	4
Home	do.	0	10½
Starch	cwt.	0	3
Steel	ton	3	9
Straw	load	0	2
Stones, viz., rubble, freestone	100*l.* value	60	0
Hewn ashlar, do.	do.	60	0
Rough ashlar, do.	do.	60	0
Rubble causeway	ton	0	2
Causeway, dressed	do.	0	4
Pavement do.	do.	0	6
Building	do.	0	8
Curb	do.	0	6
Flag or Turin stones	20 square feet	0	6
Grave stones, foreign	each	9	0
Do., home	do.	6	0
Scythe stones	250	0	4½
Grindstones	ton	3	0
Mill stones	each	5	0
All not mentioned	100*l.* value	60	0
Stucco	ton	2	8
Sugar, raw	do.	2	8
Refined	do	5	4
Candy	cwt.	0	2¼
Tallow	ton	3	0
Tanners' waste	do.	5	0
Tamarinds	cwt.	0	6
Tar	barrel	0	4½
Tea	80 imperial lbs.	0	9
Thread	barrel bulk	0	6
Tiles	1,000	2	0
Tin of all kinds	ton	3	0
Plates	do.	3	0
Tobacco, in leaf	cwt.	0	2¼
Manufactured	100 lbs.	0	4½
Stalks	cwt.	0	3
Tongues, smoked	dozen	0	1½
Pickled	do.	0	4
Tortoiseshell	cwt.	0	8
Tow	ton	3	4
Toys	barrel bulk	0	4½
Treenails. *See* Wood.			
Turmeric	cwt.	0	1½
Turnery	10*l.* value	0	10
Turnips	ton	0	6
Turpentine. *See* Oil.			
Twine	cwt.	0	3
Valonia	ton	2	8
Vases or sculptured marble	barrel bulk	0	8
Verdigrease	cwt.	0	1¾
Vermilion	do.	0	8
Vinegar	50 gallons	0	9
Vitriol. *See* Oil.			
Whalebone or whalefins	ton	3	6
Wheels, coach or cart	pair	0	9
White fish. *See* Fish.			
Whitening	ton	1	8
Willow reeds	barrel bulk	0	4½
Wine	50 gallons	1	6
Wood of all kinds, whether in logs, deals, planks, Staves, or any other way whatever, and whether foreign or home	1*l.* value	0	6
Wool, raw, all kinds	80 lbs.	0	4½
Combed	100 lbs.	0	4½
Woad or wald	ton	4	6
Worsted yarn. *See* Yarn.			
Yarn, viz., lint	ton	4	6
Cotton	do.	4	6
Tow	do.	3	0
Hemp	do.	3	6
Worsted	do.	4	6

The duties specified in the foregoing schedule are the duties payable by burgesses of the town of Peterhead, whether residing therein or not.

Persons not being burgesses of Peterhead, but who shall reside and carry on trade therein, are and shall be liable in the payment of the same duties with those payable by burgesses.

Persons not residing in Peterhead, and not being burgesses thereof, are and shall be liable in the payment of one half more than the duties payable by burgesses.

All persons not British subjects are and shall be liable in the payment of double the duties payable by persons not residing in Peterhead, and not being burgesses thereof.

In the case of cargoes or parts of cargoes ordered or exported on account of the owners of vessels in which the same shall be imported or exported, and where a major part of the owners are burgesses of Peterhead, or residenters therein, such cargoes or parts of cargoes shall be only chargeable with the same rate of duties as are payable by burgesses.

In the case of companies, where the one half or more of the company's concerns are held by burgesses of Peterhead, or residenters therein, the goods imported or exported on account of such company shall only be chargeable with the duties payable by burgesses.

Persons carrying on business in the town of Peterhead, not being burgesses, and not having their principal place of residence there, shall be liable in the payment of the duties payable by persons not residing in Peterhead, and not being burgesses thereof.

EXEMPTIONS FROM DUTIES.

All returned empty boxes, barrels, sacks, and packages, are exempted from duties.

All goods landed from any vessel, and re-shipped in the same vessel, in the original packages, and without being transferred from the lander; or if the said goods have been put into other packages from the original packages having been destroyed or damaged; shall only pay duties on landing, and may be reshipped in the same vessel upon her departure outwards, without paying duties again.

All goods landed from one vessel, and reshipped in the original packages by another vessel, shall, upon reshipment, pay one half of the rate of duties paid upon landing.

All goods having paid duties and half duties, and belonging still to the same person, and under the same voyage, shall not be again liable to duties, though such goods should require again to be landed or to be reshipped by the original proprietor.

All empty casks, or other stores, shipped for, or upon being returned from, the fishery, or from conveying oil to market, shall be exempted from duties; as also ships' provisions, when taken on board for a voyage outwards, or landed from the same ship in consequence of not having been expended during the voyage, provided the said provisions do not exceed what is considered sufficient for the voyage,

The barrel bulk is understood in the foregoing schedule to contain five cube feet, except when the said measure shall exceed two hundredweight and two quarters in weight; in which case such packages or articles are to be bulked at the rate of two hundredweight and two quarters for the barrel.

(See Schedule A. of Act.)

Three fourths of the foregoing rates are charged.

The trustees may fix such reasonable rates on commodities not specified in the foregoing schedule, as they shall think fit, but not exceeding one fourth part of the freight of such commodities. (See sec. 32 of Act 7 & 8 Geo. 4. cap. xxxiv.)

Similar rates and duties may be charged on goods remaining on the quays for a longer period than a week, and for every successive twenty-four hours that they shall so remain. (See sec. 35 of Act).

Gross amount levied in 1852, 2,669*l.* 6*s.* 8*d.*

2. TONNAGE DUTIES.

Under the 28th section, power is given to the trustees to levy on ships, vessels, barks, boats, and lighters of whatsoever description, which shall come into or use the harbours the several rates and duties set forth in the following schedule:—

	s.	*d.*
For all vessels belonging to any port of Great Britain or Ireland, when on a voyage to or from any port in Great Britain or Ireland, entering the harbours of Peterhead for safety or convenience, per registered ton	0	3
For all vessels belonging to any port of Great Britain or Ireland, entering the harbours of Peterhead from any port in Great Britain or Ireland, with cargoes, or parts of cargoes, to unload, or loading cargoes, or parts of cargoes, for any port in Great Britain or Ireland, per ton	0	3¾
For all vessels belonging to any port of Great Britain or Ireland, entering the harbours of Peterhead for safety or convenience, when on a voyage to or from any foreign port, per ton	0	4
For all vessels belonging to any port of Great Britain or Ireland, entering the harbours of Peterhead, and loading cargoes or parts of cargoes for, or unloading cargoes or parts of cargoes from any foreign port, per ton	0	6
For all foreign vessels entering the said harbours for safety or convenience, per ton	1	0
For all foreign vessels entering the said harbours, to load or unload cargoes therein, per ton	1	6

But it shall be in the option of the trustess to charge the tonnage duties on the voyage inwards, or the voyage outwards, at the rates specified in the above schedule, according as the voyage may be coasting or foreign; and if the charge be made on the outward voyage, there shall be deducted from it the amount of the duties that may have been previously paid on the voyage inwards; but if such vessels sail in ballast, they shall be charged with duties on the inward voyage only. Declaring hereby, that tonnage duty shall only be once exigible upon a vessel entering the harbours, notwithstanding that such vessel may unload one cargo and load another.

HERRING BOATS.

	s.	*d.*
For all herring boats for the period of their fishing season, to be paid at the commencement of the fishery, and that in lieu of all other tonnage duties payable for such herring boats, each	7	6
For all herring boats and other boats coming into the said harbours, whether on account of stress of weather, or from any other cause whatever, the following tonnage duties, viz.:		
If under 20 tons, each	1	0
If above 20 and under 30 tons, each	1	6
And all above 30 tons, the same as coasting vessels.		

EXEMPTIONS FROM TONNAGE DUTY.

All vessels arriving in ballast for the purpose of being repaired in the dry or graving docks, and departing in ballast, shall be exempted from tonnage duty.

All vessels and their cargoes, of whatever description, brought into the said harbours for the use of the harbour works, or any of the public works of the town of Peterhead, shall be exempted from payment of any duties.

(See Schedule B. of Act.)

Appendix A.

Peterhead Customs Port—*cont.*

Peterhead—*cont.*

Harbour Trustees —*cont.*

Under the 27th section, vessels remaining for a longer period than six weeks, and wintering in the harbour, are liable to the following duties:—

4½*d.* for each and every ton measurement, on vessels, &c. belonging to the port of Peterhead.
6¾*d.* or each and every ton measurement, on all other vessels, &c.

Three fourths of the foregoing dues are charged.

Gross amount levied in 1852, 713*l.* 13*s.*

3. Canal Duties.

By the 29th section, the trustees are entitled to levy on all ships and vessels passing through the canal which communicates the south and north harbours, a duty not exceeding 6*d.* per register ton for each and every time they shall so pass through.

Three fourths of this duty are in practice levied.

Gross amount received in 1852, 44*l.* 4*s.* 8*d.*

4. Graving Dock Duties.

The 31st section empowers the trustees to levy, for the use of their graving or dry docks, the several rates and duties specified in the following schedule:—

		For Two Tides, to grave: Tide in, and next Tide out.			Three Tides, including going in and coming out.			Four Tides, including going in and coming out.			Five Tides, including going in and coming out.			Six Tides, including going in and coming out.			Seven Tides, including going in and coming out.			Eight Tides, including going in and coming out.			Nine Tides, including going in and coming out.			Ten Tides, including going in and coming out.			One Neap, Two Weeks, and every subsequent Neap.		
	tons	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
A ship or vessel—																																
Not exceeding	50	1	12	6	2	2	6	2	11	6	2	19	6	3	7	0	3	14	6	4	2	0	4	9	6	4	17	0	5	10	0
51 and not exc.	75	1	15	0	2	5	0	2	14	0	3	2	0	3	9	6	3	17	0	4	4	6	4	12	0	4	19	6	5	15	0
76 „	100	1	17	6	2	7	6	2	16	6	3	4	6	3	12	0	3	19	6	4	7	0	4	14	6	5	2	0	6	0	0
101 „	125	2	0	0	2	10	0	2	19	0	3	7	0	3	14	6	4	2	0	4	9	6	4	17	0	5	4	6	6	5	0
126 „	150	2	2	6	2	12	6	3	1	6	3	9	6	3	17	0	4	4	6	4	12	0	4	19	6	5	7	0	6	10	0
151 „	175	2	5	0	2	15	0	3	4	0	3	12	0	3	19	6	4	7	0	4	14	6	5	2	0	5	9	6	6	15	0
176 „	200	2	7	6	2	17	6	3	6	6	3	14	6	4	2	0	4	9	6	4	17	0	5	4	6	5	12	0	7	0	0
201 „	225	1	10	0	3	0	0	3	9	0	3	17	0	4	4	6	4	12	0	4	19	6	5	7	0	5	14	6	7	7	6
226 „	250	2	12	6	3	2	6	3	11	6	3	19	6	4	7	0	4	14	6	5	2	0	5	9	6	5	17	0	7	15	0
251 „	275	2	15	0	3	5	0	3	14	0	4	2	0	4	9	6	4	17	0	5	4	6	5	12	0	5	19	6	8	2	6
276 „	300	2	17	6	3	7	6	3	16	6	4	4	6	4	12	0	4	19	6	5	7	0	5	14	6	6	2	0	8	10	0
301 „	325	3	0	0	3	10	0	3	19	0	4	7	0	4	14	6	5	2	0	5	9	6	5	17	0	6	4	6	8	17	6
326 „	350	3	2	6	3	12	6	4	1	6	4	9	6	4	17	0	5	4	6	5	12	0	5	19	6	6	7	0	9	5	0
351 „	375	3	5	0	3	15	0	4	4	0	4	12	0	4	19	6	5	7	0	5	14	6	6	2	0	6	9	6	9	12	6
376 „	400	3	7	6	3	17	6	4	6	6	4	14	6	5	2	0	5	9	6	5	17	0	6	4	6	6	12	0	10	0	0
401 „	425	3	10	0	4	0	0	4	9	0	4	17	0	5	4	6	5	12	0	5	19	6	6	7	0	6	14	6	10	7	6
426 „	450	3	12	6	4	2	6	4	11	6	4	19	6	5	7	0	5	14	6	6	2	0	6	9	6	6	17	0	10	15	0
451 „	475	3	15	0	4	5	0	4	14	0	5	2	0	5	9	6	5	17	0	6	4	6	6	12	0	6	19	6	11	2	6
476 „	500	3	17	6	4	7	6	4	16	6	5	4	6	5	12	0	5	19	6	6	7	0	6	14	6	7	2	0	11	10	0

(See Schedule C. of Act.)

Three fourths of these rates are in practice levied.

Gross amount received in 1852, 157*l.* 19*s* 6*d.*

5. Ballast Dues.

By the 57th section of the Act, the exclusive privilege of supplying ballast is vested in the trustees, who are empowered to fix such reasonable rate per ton as they shall from time to time find necessary. The existing rate of charge is 1*s.* per ton.

Gross amount levied in 1852, 140*l.* 15*s.* 9*d.*

Ballast is chiefly supplied from the excavations made in the harbours. The cost of conveying the ballast to the ships in 1852 was 46*l.* 17*s.* 6*d.*, thus leaving a surplus revenue of 93*l.* 18*s.* 3*d.*

These dues are leviable by trustees appointed by the Act 7 & 8 Geo. 4. c. xxxiv., and their successors, and are applicable to the payment of the expenses of passing the Act, of the management, maintenance, and repair of the piers, quays, jetties, and other works of the harbours; to the payment of the interest of the debt secured on the harbour revenues, and the formation of a sinking fund, by the appropriation of five per cent. of the annual interest, for the gradual extinction of such debt; to enlarging, improving, and deepening the harbours, and other works connected therewith; to paving, watching, and lighting the piers, quays, and jetties, docks, &c., and to no other purpose whatsoever. (See s. 40 of Act.)

If, after appropriating the necessary sum for the formation of a sinking fund, and the payment of the officers and other servants of the trustees, the revenue arising from the rates specified in the several schedules of the Act should not produce an annual surplus of 3,000*l.*, the trustees are empowered to increase the dues sufficiently for that purpose, and afterwards to reduce and vary them as they may find necessary and expedient. (See s. 24 of Act.)

By the 30th section of the Act power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues on all or such foreign vessels as may be deemed expedient to those payable by British vessels. The differential dues on foreign vessels are not in practice claimed or levied.

The Municipal Corporation of Peterhead are empowered, under the 70th section, after defraying the necessary annual expenditure of the town, to appropriate, out of their revenues, for the purposes of the harbours, such sums as they may deem expedient. No portion of the town revenues has hitherto been so appropriated.

The limits within which the dues are claimed and levied extend along the sea shore to about a mile on either side of the harbour.

The other revenues of the trustees in 1852 consisted of: rents, 110*l.* 8*s.* 1*d.*; crane dues, 8*l.* 1*s.* 9*d.*; steelyard dues, 10*l.* 2*s.* 10*d.*; in all, 128*l.* 12*s.* 8*d.*

On the 1st March 1853 the amount of debt charged on the harbour revenues was 52,962*l.* 1*s.* 9½*d.*, together with annuities amounting annually to 33*l.*

BODDAM.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE EARL OF ABERDEEN AT BODDAM.

1. TONNAGE DUES.

By the 7th section of the Act 8 & 9 Vict. c. xxv., power is given to the Earl of Aberdeen to levy on every vessel which shall enter within the limits of the harbour the several rates and duties specified in the following schedule :—

	s.	*d.*
I. For all vessels except herring boats :—		
For all vessels whatever, except those belonging to foreign nations, per register ton	0	2
For all vessels belonging to foreign nations, per ton	0	4
Each vessel entering the harbour, and loading or unloading goods or ballast within the same, or performing both operations before leaving the harbour, to pay, in name of plankage (whether a plank be used or not), the shoremaster not being bound to furnish planks longer than sixteen feet :		
Vessels not exceeding fifty tons	1	6
Do. exceeding fifty tons	2	0
II. For herring boats :—		
For all herring boats engaged at the fishery at Boddam, for the period of their fishing season, to be paid at the commencement of the fishery, and that in lieu of all tonnage duties payable for such herring boats	5	0
For all other boats under 25 tons, coming into said harbour for any purpose whatever	0	7
And all above 25 tons to be charged the same as coasting vessels.		
III. For all boats laid up at Boddam for the winter season	5	0

(See Schedule A. of Act.)

Two thirds of the maximum rates are in practice levied, and fishermen belonging to Boddam are allowed to be exempt from these duties.

2. DUES ON IMPORTS AND EXPORTS.

Under the 10th section the earl is entitled to levy on all goods, articles, or things shipped or unshipped, received or delivered within the limits of the harbour, any sums not exceeding the several rates set forth in the following schedule :—

		s.	*d.*
Ale, strong	50 gallons	0	6
Anchors	ton	2	0
Anvils	cwt.	0	1
Ashes, all kinds	ton	1	6
Bark	do.	1	6
Barrels, empty herring	barrel	0	1
Do., with fish, beef, or pork, &c.	do.	0	3
Baskets, small	dozen	0	4½
Do., large	do.	0	9
Basket rods	barrel bulk	0	3
Beef or pork	do.	0	3
Beer and porter, all kinds except black, 50 galls.		0	6
Black	keg	0	0¾
Birds of all kinds	each	0	2
Biscuit	cwt.	0	3
Blacking	do.	0	4
Bones of cattle	ton	0	9
Bone dust	ton of 40 bushels	1	0
Bottles of green or common glass, not less than pints	gross	0	2
Bottles, broken	ton	0	3
Bran	quarter	0	1
Bricks	1,200	1	0
Butter	cwt.	0	0½
Candles	do.	0	3
Canvas, or sailcloth and bagging, tarpaulings, &c.	bolt or piece	0	1
Canvas sacks, made	score	0	0¾
Carrots	ton	0	6
Casks, empty, not being returned packages	puncheon	0	3
Other casks in proportion.			
Cattle, viz.:			
Bulls, cows, and oxen	each	0	9
Calves	do.	0	3
Horses	do.	1	6
Pigs	do.	0	2
Sheep	do.	0	2
Lambs	do.	0	1
Cheese	ton	1	9
Cinders	chaldron	0	8
Cloth	piece	0	1
Clothiery, silks, hosiery, &c.	barrel bulk	0	4
Coals, Scotch, English, and smithy	ton	0	8
Cordage	do.	2	0
Cordage, old	do.	1	6
Corks	70 lb.	0	3
Corn, viz.:			
Barley, shelled pearl, and all groats,	quarter	0	2½
Beans	do.	0	2½
Malt	do.	0	2
Oats	do.	0	2½
Pease	do.	0	2½
Rye	do.	0	2½
Wheat	do.	0	2½
Dogs	each	0	9
Dung and manure	ton	0	4
Earthenware	barrel bulk	0	3
Eggs	do.	0	3
Feathers	80 imp. pounds	0	3
Fish, salted and dry	boat	5	0
Do.	ton	1	0
Flax	do.	1	6
Flour	sack	0	3
Fruit	bushel	0	2½
Do. dried	barrel bulk	0	6
Furniture	do.	0	3½
Glass of all descriptions	do.	0	3½
Gunpowder	cwt.	0	4½
Hardware	barrel bulk	0	3
Hay	ton	1	6
Hemp, rough	do.	1	9
Herrings	cran or barrel	0	3
Hides	barrel bulk	0	3
Hooks	20 dozen	0	3
Hoops of wood	1*l.* value	0	4
Hoops of iron	ton	2	0
Husbandry utensils	barrel bulk	0	5
Iron, viz.:			
Bar, bolt, and rod	ton	0	0
Plate, sheet, and forged	do.	2	3
Made work	do.	3	6
Old iron	do.	0	9
Cast iron goods	do.	1	9
Do. commonly called ironmongery	do.	0	9
Old or broked cast iron	do.	0	4
Wire	cwt.	0	1
Pig	ton	0	9

Appendix A.

Peterhead Customs Port—*cont.*

Boddam—*cont.*

The Earl of Aberdeen—*con*

		s.	d.
Kelp	do.	1	6
Kiln pavement	100 feet	0	6
Lead, of all kinds	ton	2	6
Leather, tanned and dressed	cwt.	0	2
Lime	2 bushels imp.	0	0½
Machinery	barrel bulk	0	3
Meal	boll of 10 stones	0	1
Oakum	ton	4	6
Ochre	cwt.	0	1
Oil, of all kinds	tun of 252 imp. gallons	3	6
Oil cakes	ton	2	3
Onions	bushel	0	2½
Paper	barrel bulk	0	3
Peats	100	0	1
Pewter	ton	2	0
Do. old	do.	1	4
Pictures	square foot	0	2½
Pitch	barrel bulk	0	3
Potatoes	ton	1	0
Poultry	each	0	0½
Quills	barrel bulk	0	3
Rags	ton	3	0
Ropes, in packages	barrel bulk	0	3
Ropes, in coil	ton	2	6
Rosin	do.	2	6
Salmon	box or kit	0	3
Salt, to be bonâ fide used in curing herring	ton of 40 bushels	1	0
Do. for any other purpose	bushel	0	0½
Saltpetre	ton	2	9
Seed, viz.:			
Flax and rape	barrel of 52 gallons	0	3
Clover	bag of 3 cwt.	0	4
Garden seeds	barrel bulk	0	4
Hemp and canary	do.	0	3
Rye grass	8 bushels	0	3
Slates	1,200	2	6
Soap	ton	2	9
Soda	do.	2	9
Spades or shovels	2 dozen	0	3
Sugar, raw	ton	2	0
Do. refined	do.	4	0
Stones, viz.:			
Rubble freestone	do.	0	0½
Do. hewn ashlar	do.	0	1
Do. rough ashlar	do.	0	0½
Rubble causeway	do.	0	1
Causeway stones, dressed	do.	0	2
Pavement and curb	do.	0	3
Building	do.	0	6
Flag or Turin stones	20 square feet	0	4
Foreign grave stones	each	5	0
Home do.	do.	2	6
Scythe stones	score	0	0½
Grind stones	ton	2	6
Mill stones	each	3	0
Granite and other stones	ton of 14 cubic feet	0	3½
Spirits, viz..			
Foreign	50 gallons	1	0
British	do.	0	8
Tallow	ton	2	6
Tar	barrel	0	3
Tares	quarter	0	2½
Tea	80 imp. lbs.	0	6
Thread	barrel bulk	0	5
Tiles	1,200	1	6
Tin, of all kinds	ton	2	6
Tobacco, manufactured	cwt.	0	3
Tobacco, unmanufactured	cwt.	0	2¼
Tow	ton	1	3
Vermilion	cwt.	0	6
Vinegar	50 gallons	0	6
Vitriol	bottle	0	3
Whalebone	ton	2	6
Wheels, coach or cart	pair	0	6
Whitening	ton	1	0
Willow reeds	barrel bulk	0	3
Wine	50 gallons	1	0
Wood, foreign (caliper measure), viz.:			
Battens	50 cubic feet	0	9
Boards, oak, or wainscot	do.	1	0
Boards, paling	120 feet, superficial	0	4
Deals	50 cubic feet	0	9
Deal ends	do.	0	9
Firewood	fathom	0	4
Handspikes	120	0	3
Laths	fathom	0	6
Masts, yards, or bowsprit wood, viz.:			
6 inches diameter and under 8 inches	50 cubic feet	0	6
8 inches and under 12 inches	do.	0	9
12 inches and upwards	do.	1	0
Oak planks	do.	1	0
Oars and oar rafters	120	1	0
Rickers, boat hooks and hoops	do.	0	9
Spars	50 cubic feet	0	9
Cart-wheel spokes	60 pieces	0	2
Staves, pipe, from any part in Europe, or the United States of America:			
Above 50 inches long	120	0	10
Under 50 inches long	do.	0	6
Staves, pipe, from any of the British colonies or plantations:			
Above 50 inches long	120	0	8
All under 50 inches long	do.	0	5
Fir	50 cubic feet	0	9
Oak	do.	1	0
Pine	do.	0	9
Hardwood	do.	1	0
Ufers	do.	0	9
Wainscot logs	do.	1	6
Wood, foreign (delivered by weight), viz.:			
Barwood	ton	1	6
Boxwood	do.	1	6
Brazil wood	do.	2	0
Canewood	do.	2	0
Ebony	do.	1	6
Fustic	do.	1	6
Lignumvitæ	do.	1	6
Logwood	do.	1	6
Mahogany	do.	1	6
Nicaragua wood	do.	2	0
Redwood	do.	1	6
Sassafras	do.	1	6
Wood, home, viz.:			
Fir	50 cubic feet	0	6
Hardwood	do.	0	8
Planks and deals, fir	cubic foot	0	6
Planks and deals, hardwood	do.	0	8
Cart-wheel spokes	60 pieces	0	1
Hogshead staves	120	0	2
Barrel staves	do.	0	1
Wool	cwt.	0	2
Yarn	ton	3	0

All goods not enumerated in the above schedule to be charged in proportion to other goods of similar bulk and quantity specified in the above schedule.

Five cubic feet, not exceeding two and a half hundred weight, to be rated a barrel bulk ; but when the weight of five cubic feet is greater than two and a half hundred weight, then two and a half hundred weight to be rated a barrel bulk.

In weighing and measuring goods for ascertaining the dues payable, the weight or measurement of the packages to be included.

All returned empty boxes, barrels, bags, sacks, and pack sheets, shall be exempted from dues.

(See Schedule B. of Act.)

Two thirds of the maximum rates are charged.

Gross amount levied on vessels and goods in 1852, 52*l.* 3*s.*

These dues are leviable under the provisions of the Act 8 & 9 Vict. c. xxv., and are the private property of the Earl of Aberdeen, who expends them on the maintenance and improvement of the harbour.

The limits of the harbour extend southward to the island on which the Buchanness lighthouse is erected; eastward to the north-east point of such island, and thence in a north-easterly direction until it joins a line from the beach four hundred yards distant from the pier, as shown on the deposited plan, including the present boat harbour and the Mugie rocks. (See s. 1 of Act.)

Differential duties are leviable on foreign vessels, but by the 12th section it is provided that such differential duties shall not be chargeable on foreign privileged vessels. No differential duties were levied on foreign unprivileged vessels in 1852.

Under the 13th section of the Act, the several rates and duties may be reduced and raised again, but not exceeding the statuable rates.

FRASERBURGH.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMISSIONERS OF THE HARBOUR OF FRASERBURGH.

1. TONNAGE DUTIES.

Under the 49th section of the Act 2 & 3 Vict. c. lxv. the Commissioners are empowered to levy on any ship or vessel of whatever description which shall come into or use the harbour, or shall enter within the piers of the harbour, the several rates and duties specified in the following schedule:—

	Per register ton. s.	d.
For all vessels belonging to Fraserburgh, when loading or unloading—		
In name of tonnage duty	0	4
„ ballast duty	0	1
When windbound	0	2
And 1*s.* each vessel for the life-boat.		
For all vessels the property of British subjects, but not belonging to Fraserburgh—		
When loading or unloading,		
In name of tonnage duty	0	6
„ ballast duty	0	1½
„ waterage money	0	0½
When wind-bound or otherwise	0	3
And 1*s.* 6*d.* each vessel for the life-boat.		
For all vessels belonging to aliens or persons who are not British subjects—		
When loading or unloading,		
In name of tonnage duty	1	6
„ ballast duty	0	1
„ waterage money	0	1
When wind-bound or otherwise	0	7
And 2*s.* 6*d.* each vessel for the life-boat.		

All open boats engaged in the herring fishery at the port of Fraserburgh to pay one cran of herrings out of the first herrings which may be caught after the ordinary fishing with nets commences, in full of tonnage duty for the period of their fishing season.

All open boats loading or discharging herrings, which boats are not engaged at Fraserburgh for the season, shall pay five shillings each of tonnage duty; and when wind-bound two shillings and sixpence each of tonnage duty, if belonging to Fraserburgh; and if not belonging to Fraserburgh, and loading or discharging, seven shillings and sixpence each; and when wind-bound, three shillings and sixpence each.

All open boats belonging to Fraserburgh loading or discharging any other article than fish shall pay fourpence per ton of tonnage duty, one penny per ton of ballast duty, and when wind-bound twopence per ton, and if not belonging to Fraserburgh the same dues as a vessel not belonging to Fraserburgh before mentioned.

Each boat not belonging to Fraserburgh shall pay for the period of their fishing season two shillings and sixpence in name of waterage money.

(See Schedule A. of Act.)

The dues in practice levied are according to the following schedule:—

	Rate per register ton.		
For all vessels belonging to Fraserburgh, when loading or unloading—			
In name of tonnage duty	per ton	0	3
When windbound	do.	0	1¼
For the life-boat	each vessel	0	6
*** The Treasury prohibit charging higher dues on foreign vessels than others.			
For all vessels, the property of British subjects, but not belonging to Fraserburgh, when loading or unloading—			
In name of tonnage duty	per ton	0	5¼
„ ballast duty	do.	0	0¼
„ waterage money	do.	0	0¼
When wind-bound, or otherwise	do.	0	2
And 1*s.* each vessel for the life boat.			

All open boats, engaged in the herring fishery, at the port of Fraserburgh, shall pay one cran of herrings each, out of the first herrings which may be caught, after the ordinary fishing with net commences, in full of tonnage duty, for the period of their fishing season.

All open boats loading or discharging herrings, which boats are not engaged at Fraserburgh for the season, shall pay 1*s.* 6*d.* each of tonnage duty, and, when windbound, 1*s.* each of tonnage duty, if belonging to Fraserburgh; and if not belonging to Fraserburgh, and loading or discharging, 1*s.* 6*d.* each; and, when windbound, 1*s.* each.

All open boats belonging to Fraserburgh, loading or discharging any other article than fish, shall pay 2*s.*, and others 3*s.*

When loading or discharging fish, 4*s.* in full of tonnage duty, and, when wind-bound, 1¼*d.* each of tonnage duty.

All open boats not belonging to Fraserburgh, shall pay 1*s.* each, in name of waterage money, for the period of their fishing season.

All open boats not belonging to Fraserburgh, loading or discharging bark, or other fishing stores, to be charged according to the quantity taken in, as shall be modified by the Commissioners.

The 54th section provides that all vessels belonging to the harbour lying up or winter ing therein from the 31st October to the 31st December dismantled, or for any longer period not exceeding six months, shall be liable to a duty of 3*d.* per ton, and vessels not belonging to the harbour to double such rate.

Gross amount levied in 1852, 312*l.* 19*s.* 11*d.*

2. Dues on Goods.

By the 51st section power is granted to the Commissioners to levy on goods, merchandise, wares, or commodities whatsoever which shall be imported into or exported out of the harbour of Fraserburgh in any ship or vessel, or that shall be loaded into or unloaded out of any ship or vessel coming into or going out of the harbour, the several rates and duties specified in the following schedule :—

Description of Goods.	Rates payable by Unfreemen.		Rates payable by Freemen having 100*l.* value of Heritage.	
	s.	*d.*	*s.*	*d.*
Apples and onions - - bushel	0	1½	0	1
Bark - - - - cwt.	0	4	0	3
Barley, hulled - - do.	0	2½	0	1½
Bear and barley, unhulled - quarter	0	6	0	4
Beans - - - do.	0	7	0	5
Beef - - - barrel	0	4	0	3
Bottles - - - 12 dozen	0	6	0	4
Bricks - - - 1,000	0	9	0	6
Black beer - - - keg	0	4	0	3
Barrel hoops - - bundle	0	1½	0	1
Butter - - - cwt.	0	9	0	6
Bone dust, or bones - - ton	1	6	1	0
Candles - - - cwt.	0	6	0	4
Coals and cinders - - do.	0	1½	0	1
Causeway stones - - ton	0	6	0	4
Casks and empty barrels - -	0	2	0	1½
Cheese - - - cwt.	0	6	0	4
Clover seeds - - - do.	0	9	0	6
Coffee - - - do.	1	9	1	4
Confections and dried fruits - do.	1	0	0	9
Cork, uncut - - - do.	1	0	0	9
Cut - - - 60 gross	0	6	0	4
Feathers - - stone of 14 lbs.	0	4	0	3
Flax - - - cwt.	0	9	0	6
Flagstones, Orkney or Shetland, clean, dressed, and jointed - 20 square feet	0	9	0	6
Ditto, second quality - -	0	6	0	4
Fir wood - - 20*s.* value	0	4	0	3
Flour in sacks of the usual size - -	0	6	0	4
In casks containing 2 cwts., and in proportion for less or more -	0	6	0	4
Grindstones - - each	2	0	1	6
Gravestones - - - do.	4	0	3	0
Glass in packages of 5 cubic feet, except bottles - - - -	1	0	0	9
Gunpowder - - - cwt.	0	6	0	4
Herrings, - - - barrel	0	4	0	3
Other fish - - - do.	0	4	0	3
Do. and fish in bulk - - cent.	30	0	20	0
Hemp - - - ton	5	0	3	0
Horses and cattle, imported - each	1	0	0	9
Exported - - - do.	2	0	1	6
Hops - - - cwt.	0	9	0	6
Hay - - - cent	60	0	40	0
Iron grates, stoves - - cwt.	0	6	0	4
Other cast iron work - do.	0	6	0	4
Iron hoops - - - ton	2	0	1	6
Iron in bars - - - cwt.	0	6	0	4
Nails, girdles, pots, and wire - do.	0	9	0	6
Kelp - - - ton	1	0	0	9
Lime shells - - - boll	0	2	0	1½
Slacked lime - - do.	0	1	0	0½

Description of Goods.	Rates payable by Unfreemen.		Rates payable by Freemen having 100*l.* value of Heritage.	
	s.	*d.*	*s.*	*d.*
Lead - - - cwt.	0	4	0	3
Leather - - - do.	0	9	0	6
Lemons and oranges, in chests of usual size - - - each	0	6	0	4
Linseed, in casks or bags - bushel	0	1½	0	1
Liquorice root - - cwt.	2	0	1	6
Molasses - - - do.	0	4	0	3
Meal - - - boll	0	4	0	3
Mill stones - - - each	4	0	3	0
Mahogany and other hard wood 5 cubic feet - - - -	0	6	0	4
Oil cake - - - cwt.	0	3	0	2
Oats - - - quarter	0	5	0	3
Ox and cow hides - - cwt.	0	6	0	4
Paper of all kinds - 20*s.* value	0	4	0	3
Pork - - - - cwt.	0	4	0	3
Porter - - - hhd.	2	0	1	6
Potatoes - - - ton	1	0	0	9
Rice - - - cwt.	0	4	0	3
Ropes, tarred - - - do.	0	4	0	3
In coil - - - do.	0	4	0	3
In package - - 5 cubic feet	0	6	0	4
Rosin - - - cwt.	0	6	0	4
Staves, for herring or other barrels, sawn cent. - - - -	100	0	60	0
Sail cloth, in bulk - - 5 bolts	0	9	0	6
Salmon in bulk or package - cent.	30	0	20	0
Salt - - - bushel	0	1	0	0½
Stones, rubble - - ton	0	6	0	4
Stones for building, if freestone or granite - - - ton	1	0	0	9
Slates - - 1,000, duchesses	6	0	4	0
Do. - - do., countesses	5	0	3	0
Do. - - common size	3	0	2	0
Soap - - - cwt.	0	4	0	3
Stucco - - - do.	0	6	0	4
Sugar candy - - - do.	1	0	0	9
Sugar loaf and lump - - do.	0	9	0	6
Powder and raw - - do.	0	4	0	3
Tar and pitch, barrel of the size now imported - - - each	0	6	0	4
Turine pavement, rough - 20 square feet	0	6	0	4
Clean dressed - - do.	0	9	0	6
Tiles - - - 1,000	2	0	1	6
Tallow - - - cwt.	0	6	0	4
Tea - - - - do.	1	0	0	9
Tobacco and snuff - - do.	1	0	0	9
Tow and hair for plaister - do.	0	6	0	4
Whale and other oil - 20 gallons	0	9	0	6
Whitening - - - cwt.	0	2	0	1½
Wheat - - - quarter	0	7	0	5
Pease - - - do.	0	7	0	5
Other grain not before mentioned do.	0	7	0	5

For all goods, merchandise, wares, or commodities which shall belong to feuers or proprietors of the said town of Fraserburgh, whose properties therein shall be of the value of 100*l.* sterling, the sum of fourpence sterling per barrel bulk of 5 cubic feet.

For all goods, merchandise, wares, and commodities which shall belong to other persons, the sum of sixpence sterling per barrel bulk.

All articles of whatever kind not otherwise rated, are to be bulked at the rate of five cubical feet per barrel, except when the said measure shall exceed two hundred weight, in which case such package is to be bulked at the rate of two hundred weight per barrel.

Small packages, though under 56lbs., shall be reckoned one fourth of a barrel bulk.

(See Schedule B. of Act.)

Goods (wood for barrel staves excepted) remaining on the quays for a longer period than twenty-four hours, are liable to further duties not exceeding the sums set forth in the preceding schedule; and to similar duties for each successive period of twenty-four hours that they shall so remain. (See Schedule 68 of Act.)

The rates in practice levied are according to the following table :—

Description of Goods.	Rates payable by Unfreemen.		Rates payable by Freemen.		Description of Goods.	Rates payable by Unfreemen.		Rates payable by Unfreemen.	
	s.	*d.*	*s.*	*d.*		*s.*	*d.*	*s*	*d.*
Apples and onions - - bushel	0	1½	0	1	Leather - - - do.	0	9	0	6
Bark - - - ton	2	6	1	8	Lemons and oranges, chest of usual size	0	6	0	4
Barley, hulled - - - cwt.	0	1½	0	0½	Lintseed, in casks or bags - bushel	0	1½	0	1
Bear and barley, unhulled - quarter	0	3½	0	2½	Liquorice root - - - cwt.	2	0	1	6
Beans - - - do.	0	4	0	3	Molasses - - - do.	0	2	0	1½
Beef - - - barrel	0	4	0	3	Meal - - - boll	0	2	0	1½
Bottles, full - - - 12 dozen	1	3	1	0	Millstones - - - each	4	0	3	0
Do. empty - - do.	0	6	0	4	Mahogany and other hard wood, except wood for barrel staves - 20*s.* value	0	4	0	3
Bricks - - - 1,000	0	9	0	6	Oil cake - - - cwt.	0	3	0	2
Black beer - - keg	0	1½	0	1	Oats - - - quarter	0	3½	0	2½
Barrel hoops - - bundle	0	1	0	0¾	Ox and cow hides - - cwt.	0	6	0	4
Butter - - - - cwt.	0	4	0	3	Paper of all kinds - - 20*s.* value	0	4	0	3
Bone dust or bones - - - ton	1	6	1	0	Pork - - - cwt.	0	2	0	1½
Candles - - - cwt.	0	6	0	4	Porter - - - hhd.	1	0	0	8
Coals and cinders - boll of cwt.	0	2	0	1	Potatoes - - ton	1	0	0	8
Causewaying stones - - ton	0	6	0	4	Rice - - - - cwt.	0	4	0	3
Casks and empty barrels - -	0	1	0	0¾	Ropes, tarred, in coil - - do.	0	3	0	2
Cheese - - - cwt.	0	6	0	4	Do. in package cubic feet	0	6	0	4
Cloverseeds - - - do.	0	3	0	2	Rosin - - - cwt.	0	6	0	4
Coffee - - - do.	1	9	1	4	Staves for herring and other barrels, sawn, 20*s.* value, when imported -	0	5	0	4
Confections and dried fruits - do.	1	0	0	9	Staves for herring and other barrels, sawn, 20*s.* value, when exported -	0	2½	0	2
Cork, uncut - - do.	0	4	0	3	Sail cloth, in bulk - 5 bolts	0	5	0	4
Do., cut - - - 60 gross	0	6	0	4	Stave wood, birch, and other hard wood, for staves - - 20*s.* value	0	4	0	3
Feathers - stone of 14lbs.	0	4	0	3	Salmon, in bulk or package - cent of value	30	0	20	0
Flax - - - cwt.	0	3	0	2	Salt - - - ton	1	0	0	10
Flagstones, Orkney or Shetland, clean dressed and jointed - 20 square feet	0	3	0	2	Do., in barrels - - each	0	3	0	2
Do. do. second quality - do.	0	2	0	1½	Stones, ruble - - ton	0	6	0	4
Firwood - - - 20*s.* value	0	4	0	3	Stones for building - - do.	1	0	0	9
Flour - sack of the usual size	0	4½	0	3	Slates, duchesses - - 1,000	5	0	3	0
Do., in casks, containing 2 cwt., and in proportion for less or more - -	0	4½	0	3	Do. Countesses - - do.	4	0	2	0
Grindstones - - - each	1	0	0	9	Do. common - - - do.	2	0	1	0
Gravestones - - do.	4	0	3	0	Soap - - - - cwt.	0	3	0	2
Glass, in packages of five cubic feet, except bottles - - -	0	9	0	6	Stucco - - - do.	0	3	0	2
Gunpowder - - - cwt.	0	3	0	2	Sugar candy - - - do.	0	1	0	9
Herrings and other fish - barrel	0	2	0	1½	Sugar loaf, in lump - - do.	0	3	0	2
Do. and fish in bulk - cent. of value	30	0	20	0	Do. powder, and raw - - do.	0	2	0	1½
Hemp - - - ton	4	6	3	0	Tar and pitch, per barrel, of the size now imported - - - -	0	6	0	4
Horses and cattle imported - each	0	8	0	8	Turine pavement, rough - 20 square feet	0	6	0	4
Do. do. exported - - do.	1	8	1	3	Do. do. clean dressed - do.	0	9	0	6
Hops - - - - - cwt.	0	9	0	6	Tiles - - - 1,000	1	10	1	4
Hay - - - - cent.	60	0	40	0	Tallow - - - - cwt.	0	3	0	2
Iron grates, stoves, and other cast iron work - - - - cwt.	0	3	0	2	Tea - - - - do.	0	6	0	4
Iron hoops - - - ton	2	0	1	6	Tobacco and snuff - - do.	1	0	0	9
Iron in bars - - - cwt.	0	3	0	2	Tow and hair, for plaster - do.	0	6	0	4
Nails, girdles, pots, and wire - cwt.	0	3	0	2	Whale, and other oil - 20 gallons	0	6	0	4
Kelp - - - - ton	1	0	0	9	Whitening - - - cwt.	0	0¾	0	0½
Lime shells - - - boll	0	1	0	0¾	Wheat, pease, and other grain not before mentioned - - quarter	0	6	0	4
Slacked lime - - - do.	0	1	0	0½					
Lead - - - - cwt.	0	3	0	2					

For all goods, merchandise, wares, or commodities, not above mentioned, which shall belong to feuars, or proprietors of the said town of Fraserburgh, whose property therein shall be of the value of 100*l.* sterling, the sum of 4*d.* sterling, per barrel bulk of 5 cubic feet; and 6*d.* per barrel bulk to other persons.

All articles, of whatever kind, not otherwise rated, are to be bulked at the rate of 5 cubical feet per barrel. except when that measure shall exceed 2 cwt., in which case such package is to be bulked at the rate of 2 cwt. per barrel.

Small packages, though under 56lbs., shall be reckoned one-fourth of a barrel bulk.

Gross amount levied in 1852, 1,111*l.* 14*s.* 6*d.*

3. DUES FOR CRANES AND WEIGHING MACHINES.

The 85th section empowers the commissioners to levy for the use of their cranes and weighing machines such reasonable rates and duties as they shall think proper. The charge for weighing is as follows :—

3*d.* for each load weighed at the steelyard.

Gross amount levied in 1852, 6*l.*

4. SLIP DUES :

The 93d section authorizes the Commissioners to let their slips, inclined planes, or building yards, for any period not exceeding seven years, at such rents, rates, and duties as to them shall from time to time seem fit and proper.

The existing slip dues are as follows :—

1*d.* per ton of registered tonnage for each day of the first fourteen days : and ½*d.* per ton per day thereafter.

Gross amount levied in 1852, 98*l.* 4*s.* 7*d.*

These dues are leviable by Commissioners appointed by and under the Act 2 & 3 Vict. c. lxv. and their successors, and are applicable, after payment of the expenses of passing the Act, to deepening, cleansing, enlarging, and improving the harbour; to keeping in

Appendix A.

Peterhead Customs Port—*cont.*

Fraserburgh—*cont.*

Harbour Commissioners—*cont.*

repair and maintaining the piers, quays, breasts, and other works already or which may be constructed, to making and maintaining roadways and approaches to the piers and quays; to making, erecting, building, and finishing such other piers, quays, breasts, and other works as shall be necessary or expedient for the improvement of the harbour; to the erection of warehouses, storehouses, lofts, sheds, yards, or other places for receiving and safe keeping of goods, &c.; to lighting the piers and quays; to paying the officers and servants of the Commissioners; to the payment of the interest and principal of money borrowed on the security of the harbour revenues, and to no other purpose or use whatsoever; under such regulations and conditions as the Commissioners may from time to time think reasonable. (See s. 65 of Act.)

The 53rd section authorizes the Commissioners to reduce and suspend the several rates and duties, and to again raise or revive them, but not to exceed the statutable rates.

By the 57th section power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable on all or on so many of the foreign vessels as may be deemed expedient to those chargeable on British vessels. This power has been exercised in respect to all foreign vessels.

The 86th and 84th sections vest in the Commissioners the sole authority to appoint meters and weighers, and to fix the rates to be paid to them; and all articles requiring to be weighed or measured must be weighed or measured by such meters or weighers.

The limits of the harbour embrace the shore within the royalty of Fraserburgh, and extend seaward to one hundred yards outside of the Inch rocks, the outer Bush rocks, and the Boichhead rocks respectively (See s. 102 of Act.) The dues are levied throughout.

The other revenues of the Commissioners in 1852 consisted of rents of cellars, &c., which realized 41*l.* 13*s.*

The debt charged on the harbour revenues on the 12th November 1852 amounted to 13,746*l.* 8*s.* 10*d.*

Pitullie, or Sandhaven.

Sir J. S. Forbes, Bart.

PITULLIE, OR SANDHAVEN.

Description of Dues and Charges levied by Sir John Stewart Forbes, Bart., at Pitullie or Sandhaven.

1. Tonnage Dues.

2*d.* per ton on ships loading or unloading.
¾*d.* per ton on ships taking refuge.

2. Dues on Goods.

Schedule of Dues levied.

		s.	d.
Bark	cwt.	0	1
Bricks	1,000	0	2
Butter	cwt.	0	2
Bone dust or bones	ton	0	6
Coals and cinders	cwt.	0	0½
Cheese	do.	0	1
Clover seed	do.	0	1½
Cork, uncut	do.	0	4
Flag stones, Orkney or Shetland, clean dressed and jointed	20 square feet	0	1½
Fir wood	20*d.* worth	0	1½
Flour in sacks, and do. in casks containing 2 cwt.		0	1½
Hemp	ton	1	6
Horses imported	each	0	4
Iron hoops (except for herring barrels)	ton	1	0
Nails, girdles, pots and wire	cwt.	0	2
Lime shells	boll	0	1
Meal	do.	0	1½
Oil cake	cwt.	0	1
Oats	quarter	0	1½
Pork	cwt.	0	1½
Potatoes	ton	0	6
Ropes, tarred, in coil	cwt.	0	1½
Sail cloth, in hunk	6 bolts	0	3
Stones for building, if free or granite	ton	0	4
Slates, common size	1,000	1	6
Tar and pitch	barrel	0	2
Tiles	1,000	1	0
Tow and hair for plaster	cwt.	0	2
Whitening	do.	0	1
Wheat	quarter	0	3

Other articles of goods, &c. are rated much the same as the above, and by the barrel bulk (of 5 cubical feet), except when that measure exceeds 2 cwt. when it is hulked at the rate of 2 cwt. per barrel. Small packages though under 56 lbs. are reckoned quarter of a barrel bulk.

Articles imported for the erection of houses in the village pay only half dues, and articles imported for public buildings are exempt.

Gross amount levied annually on an average of the last ten years, including 30*l.* per annum paid by the fishermen of Pitullie, 42*l.* 17*s.* 8*d.*

These dues are levied by Sir John Stewart Forbes, Bart., who constructed the harbour, partly from a grant obtained from the Commissioners of Fisheries.

In consideration of this grant vessels engaged in the fishery trade frequenting the harbour, as also fish of all kinds and fishery stores imported and exported are exempt from dues; but the fishermen of the village of Pitullie pay the yearly sum of 30*l.* to the proprietor for the harbour accommodation.

The gross amount of harbour dues levied during the ten years ending 1852 was 428*l.* 17*s.* 4*d.*, and the amount expended on the harbour during the same period was 58*l.* 7*s.* 10*d.*

ROSEHEARTY.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF ROSEHEARTY.

1. ANCHORAGE DUES.

About $\frac{3}{4}d.$ per ton of registered tonnage.

Gross amount levied in 1852, 7*l.* 3*s.* 10*d.*

2. HARBOUR DUES.

1*d.* per barrel bulk of five cubic feet, except coal, salt, wood, and dried fish, on which a charge of one per cent. of the value is levied.

Gross amount levied in 1852, 33*l.*

These dues are levied under charter of Alexander Lord Forbes, dated 1st October 1684, by the Municipal Corporation of Rosehearty, who, it is stated, appropriate them entirely for the benefit of the harbour.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of PETERHEAD in 1852.

Places within the Customs Port of Peterhead.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Peterhead - -	Harbour Trustees - -	3,725 19 7		
	Warden and Assistants of Dover Harbour (England) - -	4 5 7½		
	Ramsgate Harbour Trustees (England) - - -	* Nil.		
	Newcastle Trinity House (England) - - -	5 14 0		
			3,735 19 2½	
Boddam - -	The Earl of Aberdeen - -	52 3 0	52 3 0	
Fraserburgh -	Harbour Commissioners -	1,528 19 0	1,528 19 0	
Pittullie or Sandhaven - -	Sir John Stewart Forbes, Bart.	‡ 42 17 8	42 17 8	
Rosehearty - -	Municipal Corporation - -	40 3 10	40 3 10	
				5,400 2 8½

* For the half year ending 31st Dec. 1851.

‡ Annually on an average of the last ten years.

CUSTOMS PORT OF BANFF.

The Customs Port of Banff extends from the Powk Burn, the western limit of the Customs Port of Peterhead, to the west bank of the mouth of the River Spey, including Garmouth and Kingston, being the eastern limit of the Customs Port of Inverness.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Banff Harbour Trustees, at Banff; the Earl of Seafield, at Portsoy, Cullen, Whitehills, and Blackpotts; Sir William Gordon, Bart., at Buckie; the Duke of Richmond, at Port Gordon; the Trustees of the late Earl of Fife, at Macduff; F. W. Garden Campbell, Esq.,

Appendix A.

Banff Customs Port—*cont.*

at Gardenstown; the Duke of Richmond, at Garmouth; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees, (see Ramsgate, England).

Banff.

BANFF.

Harbour Trustees.

Description of Dues and Charges levied by the Banff Harbour Trustees.

1. Harbour Dues.

Under the 127th section of the Act 3 & 4 Vict. cap. cxiv., the trustees are empowered to levy on every ship, bark, lighter, boat, or other vessel coming into or out of the harbour, or landing or taking on board any goods or passengers, or touching at or taking advantage of the harbour or precincts thereof, including the sea coast from the junction of the Burn of Boyndie with the sea on the west, to the rock beyond the bar of Banff called the Palmer Cove, on the east of the harbour, and the boat hythe, and the River Doveron below the Bridge of Banff, and both sides of the river below the bridge, the rates and duties specified in the following schedule:—

	s.	*d.*
1. From ships and vessels entering to load or unload, per register ton	0	2
2. From ditto, when laid up to winter for six weeks, or a longer period, per register ton	0	6
3. From ditto, when laid up for four calendar months or more, per register ton, per month	0	2
4. From ditto, wind-bound, or otherwise, and not loading or unloading per register ton	0	1½
Boats.		
Herring-boats for the fishing season, payable at commencement, each	2	6
Ditto, wind-bound or otherwise, each	1	0
Other boats of above two tons, each	0	6
Ditto, under two tons each	0	3
All registered vessels and decked boats of ten tons or upwards, to pay at the foregoing rates charged for shipping, according to their tonnage.		

The maximum rates are levied.
Gross amount received in 1852, 112*l.*

2. Ballast Dues.

Under the same section.

For ballast taken in or discharged, per ton	0	3*

Gross amount levied in 1852, 10*s.* 8*d.*

3. Berthing Dues.

Under the same section.

All vessels under thirty tons entering the harbour for each voyage	1	0
Thirty tons, and under sixty tons	1	6
Sixty tons and under eighty tons	2	0
Eighty tons and upwards	2	6

The maximum rates are levied.
Gross amount received in 1852, 15*l.* 9*s.* 6*d.*

4. Plankage Dues.

Under the same section.

All vessels requiring the use of planks, to pay for each plank they receive belonging to the harbour	0	6

The maximum rate is charged.
Gross amount levied in 1852, 1*l.* 19*s.*

5. Light Dues.

Under the same section.

Small vessels under thirty tons, if agreed for, per annum	5	0
If not agreed for by the year, each voyage	0	3
Vessels of thirty and under fifty tons, each voyage	0	6
,, fifty and under seventy tons, do.	0	9
,, seventy and under one hundred tons, do.	1	0
,, one hundred tons and upwards, do.	1	6
Herring boats for the fishing season	1	3

The maximum rates are charged.
Gross amount levied in 1852, 7*l.* 18*s.* 6*d.*

EXEMPTIONS.

1. The Banff pilot and fishing-boats so long as employed solely in piloting or fishing, (boats at the herring fishing during the season excepted,) are not to be charged with harbour dues, but if they are employed to carry goods, timber, stones or other wares or merchandize, they may pay the ordinary rates.
2. Vessels which have sailed from the harbour and are put back by stress of weather or from any other cause, without having accomplished their voyage, not liable in additional dues for such return.
3. Vessels which may go into the dry dock or upon the patent slip within the harbour to be repaired, although such vessels should require six weeks, or a longer period for that purpose, shall not be liable to wintering dues while they remain upon the slip or in the dock, but the dues only which such vessels would be liable to pay in any other circumstances.

(See schedule D. of Act.)

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* ½*d.* is in practice levied.

6. SHORE DUES.

By the same section the trustees are empowered to levy on all goods, merchandise and commodities whatsoever imported into or exported from the harbour, or shipped from or landed at any place within the precincts of the harbour the several rates and duties specified in the following schedules :—

Schedule E. of Act 3 & 4 Vict. cap. cxiv.

Goods.	Barrel Bulk. Imperial lbs.	Barrel Bulk. cwts. qrs.
Alum	—	2 2
Almonds, shelled	—	1 1
In shell	—	1 0
Alabaster	—	2 2
Alkali	—	2 2
Aniseeds, in package, 5 cubic feet per b. b.	—	—
Anvils	—	2 2
Apples in package, 5 cubic feet	—	—
In bushels, 3 bushels of 40 lbs. each per b. b.	—	—
Ale, beer, and porter, 2 b. b. per hhd.	—	—
Argol	—	2 2
Ashes, pot and pearl	—	2 2
Bacon	—	2 0
Bagging in package, 5 cubic feet per b. b.	—	—
Barilla	—	2 2
Bark, Querishon, 5 cubic feet per b. b.	—	—
Barley, hulled	—	2 2
Biscuit, ships	—	1 0
Beef	—	2 0
Beer, spruce or black, 6 kegs of the size hitherto imported a b. b.	—	—
Bellows, household and smiths, 5 cubic feet per b. b.	—	—
Bleaching salts and powder	—	2 0
Blubber, whale, 27 gallons per b. b.	—	—
Books and stationery articles in package, not otherwise enumerated, 5 cubic feet per b. b.	—	—
Bottles, empty, wine size, 6 dozen per b. b.	—	—
Full, do., 4 dozen per b. b.	—	—
Other sizes in proportion	—	—
Brass, brass wire, and brass pans	—	2 2
Brimstone, rough and roll	—	2 2
Flour, 5 cubic feet per b. b.	—	—
Bristles, 5 cubic feet per b. b.	—	—
Broom and brush handles, heads and stocks, 5 cubic feet per b. b.	—	—
Brushes, do. do.	—	—
Butter	—	2 0
Charcoal	100	—
Carraway seeds	—	2 0
Cheese	—	2 0
Chocolate in package, 5 cubic feet per b. b.	—	—
Cinnamon and cassia do. do.	—	—
Clover Seeds	—	2 2
Coffee, raw	—	1 2
Roasted	—	0 3
Confections in package, 5 cubic feet per b. b.	—	—
Cork, uncut	—	0 2*
Cut for bottles, 60 gross per b. b.	—	—
Do. for casks, &c. 5 cubic feet per b. b.	—	—
Copper, in sheets or packages	—	2 2
In pots, pans, stills, boilers, or still tops and bottoms, old or new	—	1 1
Copperas	—	2 2
Currants	—	2 0
Canvas of every quality in package, 5 cubic feet per b. b.	—	—
Candles in package, 5 cubic feet, per b. b.	—	—
Candles, in bulk	140	—
Corn-hooks in loose bundles, 20 dozen per b. b.	—	—
Candle-wicks, cotton	80	—
Cskes of lint or rape seed	—	2 2
Do., in powder	—	2 0
Cane reeds, 120 per b. b.	—	—
Carpeting rugs and upholstery articles in package, 5 cubic feet per b. b.	—	—
Carboys of vitriol and acids, usual size, 1 b. b. each	—	—
Carrots	—	2 2
Cement	—	2 2
Chesnuts, 5 cubic feet per b. b.	—	—
Clocks in case, 5 cubic feet per b. b.	—	—
Clothiery, haberdashery, and silk mercery in package, 5 cubic feet per b. b.	—	—
Cordage, tarred	—	2 2
White rope	—	2 0
Cotton, wool and waste	80	—
Cider and perry, 25 gallons per b. b.	—	—
Crystal, 5 cubic feel per b. b.	—	—
Drugs and medicines, not otherwise enumerated, 5 cubic feet per b. b.	—	—
Earthen and stone ware:		
Brown ware, 7 cubic feet, per b. b.	—	—
White or blue ware, 6 cubic feet per b. b.	—	—
China or blue ware, 5 cubic feet per b. b.	—	—
Eggs, 5 cubic feet per b. b.	—	—
Feathers	80	—
Felt, 5 cubic feet per b. b.	—	2 0
Figs	—	2 0
Flax from Holland	200	—
From all other parts, 12 b. b. per ton	—	—
Furniture, household, 5 cubic feet per b. b.	—	—
Flour in sacks or barrels	—	2 2
Fish, white, salted	—	2 0
Pickled, in barrels	—	2 2
Haddocks, cod or ling. &c., dried or smoked. 5 cubic per b. b.	—	—
Gingerbread, 5 cubic feet per b. b.	—	—
Ginger, white and green	—	1 2
Glass, plate or window, and all other sorts, except bottles, 5 cubic feet per b. b.	—	—
Glue	—	1 0
Gum, senegal, and other kinds, 5 cubic feet per b. b.	—	—
Gunpowder	100	—
Hair, baked or twisted	100	—
Of ox, cow or horse, dry	60	—
Plaster	60	—
Ditto, wet	—	1 0
Hams	—	2 0
Hats, 5 cubic feet per b. b.	—	—
Harden, Dantzic, 5 cubic feet per b. b.	—	—
Hemp, rough, 12 b. b. per ton	—	—
Codilla, 18 ditto, ditto	—	—
Dressed, 5 cubic feet b. b.	—	—
Honey	—	2 0
Hops	—	0 3
Indigo	150	—
Ivory black	—	2 0
Ink and school slates, 5 cubic feet per b. b.	—	2 2
Ivory	—	2 2

* Since July, 1852, half the maximum rates.

Goods.	Barrel Bulk. Imperial lbs.	cwts.	qrs.
Iron, in bars, bolts, rods, sheet, plate, hoops, girdles, nails, iron and forged iron work	—	2	2
Steam or other boilers, whole, 5 cubic feet per b. b.	—	—	
Do. do. in pieces	—	2	0
Grates, fenders and cast-iron stoves	—	1	2
Pots, pans, kettles, and other hollow cast-iron work	—	2	0
Machinery, and all other castings	—	2	0
Lead, sheet, pig or pipe, red and white, shot or ore	—	2	2
Leather, crop, bend, luken offals and ranges	150	—	
Ditto, neats', dressed	150	—	
Lemons and oranges in chest of the size hitherto usually imported, each 1½ b. b.	—	—	
Ditto in boxes, each ¾ b. b.	—	—	
Linen yarn in bulk or packages	—	1	1
Linseed in hogsheads, each 2 b. b.	—	—	
Ditto in bags, 5 bushels per b. b.	—	—	
Liquids in casks, not otherwise rated, 25 gallons per b. b.	—	—	
Liquorice root, 5 cubic feet per b. b.	—	—	
Madder, ground	150	—	
Root	—	1	0
Mats, 2 dozen per b. b.	—	—	
Mill waste, all kinds	—	1	0
Molasses	—	2	2
Mustard	100	—	
Musical instruments, 5 cubic feet per b. b.	—	—	
Nutgalls and nuts	—	1	0
Nutmegs and mace	100	—	
Oakum	—	1	0
Ochre	—	2	2
Oil, whale, and all other kinds, 25 gallons per b. b.	—	—	
Onions, 3 bushels per b. b.	—	—	
Packthread and twine	—	1	2
Pork	—	2	0
Potatoes	—	2	2
Paper, writing and printing, packing or stained, 5 cubic feet per b. b.	—	—	
Paper shavings	—	1	0
Pasteboard or millboard, 5 cubic feet per b. b.	—	—	
Passengers' luggage, 5 cubic feet per b. b.	—	—	
Pepper and pimento	—	1	2
Pewter	—	2	2
Pitch	—	2	2
Plants of trees and shrubs, 5 cubic feet per b. b.	—	—	
Peas, white or split, for boiling	—	2	2
Plaster of Paris	—	2	2
Prunes	—	2	0
Quills, dressed, 5 cubic feet per b. b.	—	—	
Rags, linen or woollen	—	2	0
Rice	—	2	2
Raisins	—	2	0
Rosin	—	2	2
Rye grass seeds, 8 bushels per b. b.	—	—	
Sail-cloth in bolts, 5 bolts to b. b.	—	—	
Sail-cloth in bales, 5 cubic feet per b. b.	—	—	
Salts, Glauber and Epsom	—	2	0
Saltpetre	—	2	0
Smalts, or azure blue	—	2	0
Scythes, 6 dozen to b. b.	—	—	
Shumac	—	1	2
Snuff	200	—	
Soap	—	2	0
Soda	—	2	0
Spades and shovels, 2 dozen, per b. b.	—	—	
Spanish or Italian juice	—	2	0
Spirits, foreign or home, 25 gallons, per b. b.	—	—	
Starch	—	1	2
Steel	—	2	2
Stucco	—	2	2
Sugar, powder and raw	—	2	2
Loaf and lump in bulk	—	1	2
in package	—	1	1
Candy	—	2	0
Sheffield and Birmingham wares, comprehending edge tools, knives and forks, files and rasps, polished articles, locks and hinges, joiners' and cabinet makers' mountings, plate and plated wares, jewellery, toys and trinkets, 5 cubic feet, per b. b.	—	—	
Salmon, in bulk	—	2	0
Ditto, in package, with or without ice, 5 cubic feet, per b. b.	—	—	
Ditto, in kits of usual size, 6 a b. b.	—	—	
Tar, in casks of usual size, each a b. b.	—	—	
Tallow	—	2	2
Tea	100	—	
Tin and tin plates	—	2	2
Tobacco, leaf or roll	—	2	0
Stalk	—	1	2
Tow, all kinds	—	1	0
Turnips	—	2	2
Vinegar, 25 gallons, per b. b.	—	—	
Walnuts, 5 cubic feet, per b. b.	—	—	
Whalebone	—	2	2
Whitening *	—	2	2
Wine, in casks, 25 gallons, per b. b.	—	—	
Ditto, in bottles, 4 dozen, per b. b.	—	—	
Wood, by weight: Barwood, Boxwood, Brazil wood, Camwood, Ebony, Fustic, Lignumvitæ, Logwood, Nicaragua, Redwood, Sassafras — each	—	2	2
Wools, sheep, raw	80	—	
Combed	160	—	
Yeast, 25 gallons per b. b.	—	—	

For the whole of the foregoing articles, as rated and charged herein, burgesses of guild, burgesses of the incorporated trades and privileged traders, to pay twopence per barrel bulk.

Unfreemen to pay threepence per barrel bulk.

For articles rated by the ton, or otherwise, see Schedule (F.)

* Since July 1852 reduced to 8*d.* a ton to freemen, and 1*s.* to non-freemen.

Schedule F. of Act 3 & 4 Vict. cap. cxiv.

Articles rated by the ton or otherwise, and not included in schedule E.

		s.	d.
Animalized carbon for manure	ton	1	0
Bark for tanners	do.	2	0*
Barrels, empty herring	each	0	0½
Boats, exported or imported as matter of traffic, viz.:			
12 to 14 feet keel		1	8
14 to 16 do.		2	0
16 to 18 do.		2	6
18 to 20 do.		3	0
20 and above		4	0
Cobles:			
12 to 14 feet keel		1	6
14 to 16 do.		1	9
16 to 18 do.		2	0
18 to 20 do.		2	6
All other boats and cobles in proportion.			
Bones of cattle, whole	ton	0	6
Do. ground	quarter	0	1½
Bran	boll of 80 lbs.	0	1
Bricks, common size	1,000	0	5
Double, triple, and large sizes in proportion.			
Brooms, scrubbing	dozen	0	3
Birds, singing	each	0	2
pigeons	dozen	0	4
quails	do.	0	6
partridges	each	0	2
pheasants	do.	0	4
all not mentioned	do.	0	1
Baskets, under 12 inches diameter	dozen	0	4
above 12 inches	do.	0	6
Carriages:			
Mail and stage coaches		10	0
Post chaises		10	0
Chariots		10	0
Britska		8	0
Phaeton		5	0
Gig		3	6
All other carriages in proportion.			
Cattle:			
Bulls, cows, and oxen	each	1	6
Orkney and Shetland cattle, and cattle from one to two years old		1	0
Calves under one year old		0	8
Goats, sheep, lambs, pigs and swine	each	0	4
Horses above twelve hands	each	3	0
Asses and mules		1	6
Ponies — Shetland, Orkney, and Highlanders, under twelve hands		1	6
Dogs	each	1	0
Larger animals, in proportion to the above rates.			
Casks, boxes, and kits, empty, excepting returned packages	barrel bulk	0	1
Cocoa nuts	100	0	3
Chalk	ton	1	4
Charcoal. *See* Schedule E.			
Do. blacking	ton	1	4
Chimney tops	each	0	1
Coals, English	ton	0	5½
Do. Scotch	do.	0	5½
Coal-dust and sand for founders	do.	1	0
Cinders	do.	1	0
Clay:			
China or stone clay	do.	0	4
Pipe clay	do.	1	4
Fire clay	ton	1	0
Loam	do.	0	4
Corn, viz.:			
Barley, beer, or bigg, malt and oats	quarter	0	1
Wheat, rye, grey peas, beans and tares	do.	0	2
Oatmeal, bear-meal, and peas-meal,	ton of 16 bolls	0	8
Do.	boll of 140 lbs.	0	0½
Strangers and burgesses the same.			
Dung	ton	0	4
Flint, for potters	do.	0	4
Game:			
Hares	score	1	8
Rabbits	do.	1	8
All others	do.	1	8
Hay and straw, per 100*l.* value, both to burgesses and strangers		40	0
Herrings, per barrel, to burgesses and strangers		0	1
Hides, raw:			
Ox, cow, buffalo, or horse	dozen	0	6
Kips, calf and seal skins, sheep skins, and pelts	dozen	0	3
Hoops of wood—barrel, half-barrel, pink, or half-pink	bundle of 120	0	0½
Horns—ox or cow	100	0	2
Tips, sloughs, or hoofs	ton	2	0
Husbandry implements, viz.:			
Waggon with four wheels		3	4
Box cart with two wheels		1	3
Plough		0	6
Harrows	pair	0	6
Wheelbarrow		0	3
Other implements, five cubic feet, per barrel bulk			
Ice	ton	1	0
Kelp	do.	1	0
Kiln pavement	30 superficial feet	0	3
Lime	100 imperial barrels	2	0
Manganese	ton	1	4
Oysters	bushel	0	1
Peats	load of 800	1	0
Pig iron	ton	1	0
Poultry;			
Geese	each	0	1½
Turkeys	do.	0	2
Fowls	dozen	0	4
Ducks	do.	0	6
Salt, rock in lumps, and butter, or small white salt	ton	1	0
Do. great for fishery	do.	0	6
Screws of hides	do.	2	0
Soapers' salts, and muriatic residuum	ton	1	0
Slates:			
Easdale, Ballahulish and Ballahuie	1,200	1	0
Imperial from England		1	4
Countesses, do.		1	8
Duchesses, do.		2	0
Stones:			
Carriageway granite, curb and pavement granite, building granite, rubble and chips, and freestone for building, dressed or undressed	100*l.* value	40	0
Rigging stones	100 running feet	1	6
Causeway pebble-stones	ton	0	3
Millstones	under 10 cwt.	5	0
Do. above 10 cwt.	ton	4	0
Grindstones	do.	5	0
Scythe stones	gross in bulk	0	6
Foreign grave-stones	each	5	0
British do., measuring 5 ft. 10 in. by 2 ft. 10 in. by 4 inches or upwards	each	2	0
British grave head-stones of lesser dimensions, stair-head landings, cistern and other large stones 2½ inches to 4 inches thick	square foot	0	1
Turin or Caithness flagstones, 1 inch to 2½ inches thick	20 feet square	0	2
Marble stones	100*l.* value	60	0
Tiles, ordinary size	1,000	0	10
Larger in proportion.			
Wood, foreign:			
Pine and fir timber from America and all other foreign parts, whether in logs, balks, masts, or spars	7 c. feet, p. b. b.	0	2
Mahogany, wainscot, oak, ash, elm, birch, beech, and all other descriptions of hard wood (except wood taken by weight, as in Schedule E,, and coopers' staves, to be afterwards noticed,) in logs, planks, billets, boards, or veneers, 5 cubical feet	per barrel bulk	0	2
Rickers	dozen	0	3
Oars	pair	0	1
Hankspokes	dozen	0	3
Treenails	1,000 feet in length	1	0
Cartwheel spokes or felloes, home or foreign	40 pieces	0	3
Wedges, ordinary size.	1,000	2	0
Larger in proportion.			

* Since July 1852, this rate has been reduced to 1*s.* 8*d.* per ton to freemen, and 2*s.* 6*d.* to non-freemen.

Appendix A.

Banff Customs Port—*cont.*

Banff—*cont.*

Harbour Trustees —*cont.*

	s.	d.
Wood—*cont.*		
Norway birch, timber or billet-wood, imported, to be used in the manufacture of herring barrels for the fishery, inwards, 100*l.* in value	30	0
Wood, home-grown:		
Oak, ash, elm, birch, beech and all other sorts of hardwood; and fir-timber, whether in logs, planks, deals, boards, or lath-wood - 100*l.* in value	30	0
Ramble wood, shovels, &c. - do.	40	0
Wood, coopers' staves:		
Foreign pipe-staves, all kinds - 1,200	12	0
Do. hogshead staves - - do.	8	0
Do. barrel staves - - do.	4	0*
Home-grown barrel-staves - do.	2	0
Wood by weight. *See* Schedule E.		
Weed, or sea ware - single-horse cart load, wet		
Do. - - double-horse cart load, do.	1	0
Do. when dry, double these rates.		

The maximum rates are levied, except in some few instances.

* Since July 1852, reduced to 2*s.*

† Not levied.

All goods, wares, merchandise or other commodities not specially rated in the foregoing schedules (E) and (F) are to be charged by the barrel bulk of five cubical feet, excepting when the said measure of five cubical feet shall exceed two and a half hundredweight, in which case two and one-half hundredweight to be rated a barrel bulk. Small packages not measuring one and one-fourth cubical foot, or not weighing twenty-eight pounds to be reckoned one-fourth of a barrel bulk.

Shore dues at the foregoing rates and by the foregoing rules, and at the rates and by the rules stated in Schedule (E) to be paid by burgesses of Guild, burgesses of the incorporated trades and privileged traders on all goods, loaded or unloaded, within the harbour, the boat hythe, the River Doveron below the bridge, or on any other part of the coast, from the Burn of Boyndie to the Palmer Cove; but unfree traders, except when specially exempted, to pay as rated in Schedule (E) for all goods charged by bulkage, and one-half more than the rates stated in Schedule (F.) for all the other goods therein contained.

Exemptions under Schedules (E) and (F.)

1. Stones, timber, or other materials for the use of the piers, or any of the town's public works carried on by the harbour trustees, or town council themselves without contract, but contractors for these works not to be exempted.
2. Materials for the salmon fishings held of the burgh.
3. Fresh fish imported in bulk.
4. All goods landed from one vessel, and reshipped in the original packages by another vessel, shall, upon reshipment, if by the original importer or owner, pay only one-half of the dues paid on landing; but if the goods have changed hands, or if the state of the goods or packages are altered, full dues.
5. All returned empty boxes, casks, bags, and other packages, to be exempted from the payment of dues.
6. In case any goods having paid shore dues, when loaded, shall from any accident or otherwise be unloaded, the same shall not be chargeable with a second payment when unloaded nor on being reshipped, if by the same owner and in the same ship and original packages.
7. The furniture and luggage of fishermen coming to or returning from the herring-fishing at Banff at the commencement or end of the season.

Goods remaining on the quays for a longer period than twenty-four hours are liable to the rates in the foregoing schedules for every successive period of twenty-four hours they shall so remain. (See section 148 of Act.)

Gross amount levied in 1852, 824*l.* 7*s.* 7*d.*

These dues are leviable by trustees appointed by and under the Act 3 & 4 Vict. cap. cxiv., and are applicable to the payment of one third of the expenses of passing the Act, to the maintenance and repair of the harbour, and its improvement, and to the payment of the principal and interest of money borrowed on the security of the harbour revenues. (See sections 143 and 193 of Act.)

Prior to the passing of this statute certain dues were levied by the municipal corporation of Banff. They are now merged in the several rates and duties leviable under this Act.

The 142nd section provides that, should the harbour revenues prove an insufficient security for the harbour debt existing at the passing of the Act, the borough revenues shall be charged to the extent of the deficiency.

By the 129th section the trustees are empowered to reduce or suspend the several rates and duties, and to reimpose or raise them again, but not exceeding the statutable rates. And by the 130th section the dues on regular packets, passage boats or ferry boats may be compounded for.

In 1847 the duty of 2*d.* charged on guano, which is not specially mentioned in the schedule, was disputed, and the case was tried before the sheriff and the Court of Session in Scotland, and was finally decided in favour of the disputant.

The other revenues of the commissioners in 1852 consisted of:—Bonding warehouse dues, 9*l.* 13*s.* 6*d.*; old materials sold, 4*l.* 3*s.* 1*d.*; crane dues, 3*l.* 12*s.* 8*d.*; pilot boat, 1*l.* 10*s.*; interest on bank account, 9*s.* 7*d.*; in all, 19*l.* 8*s.* 10*d.*

The existing debt charged on the harbour funds is, 10,430*l.* 16*s.* 7*d.*, at interest varying from 3½ to 4 per cent.

Portsoy.

PORTSOY.

The Earl of Seafield.

Description of Dues and Charges levied by the Earl of Seafield, at Portsoy.

1. Harbour Dues.

Harbour Dues, payable by Vessels belonging to Portsoy, Cullen, Whitehills, or Blackpotts.

I. Every such ship or vessel arriving or put into any of these harbours, and which shall load or unload any goods or other cargo, to pay per ton of register, one halfpenny.

II. Every such ship or vessel which shall lie up or winter in any of these harbours for six weeks, and not exceeding three months, to pay per ton of register, threepence, and for every additional month, one penny additional per ton register. Every ship put in by stress of weather, or windbound, and shall not load or unload goods or other cargo, to be exempted. Every boat employed in the herring fishery to pay annually the cran of herrings first taken by each, in name of harbour dues for the whole season of the herring fishery, and to be delivered in a green state. But each boat employed in what is termed the early herring fishing, in May and June, to pay ten shillings of harbour dues at the commencement of the fishing; but on continuing or returning to fish during the usual fishing season, in July and August, the ten shillings to be returned, and the customary harbour dues of the cran of green herrings first taken by each at the commencement of said usual season to be charged in place thereof, for the said two fishing seasons.

HARBOUR DUES, PAYABLE BY VESSELS, BARKS, AND BOATS NOT BELONGING TO PORTSOY, CULLEN, WHITEHILLS, OR BLACKPOTTS.

III. Every such ship, &c. arriving or put in by stress of weather, and which shall not load or unload any goods or other cargo, to pay per ton of register, one penny halfpenny.

*** The above dues are to be charged only once on the same voyage.

IV. Every such ship, &c. which shall load or unload any goods or other cargo coming into or going out of harbour, to pay per ton of register, twopence.

V. Every such ship, &c. which shall lie up or winter in any of these harbours for six weeks and not exceeding three months, to pay per ton of register, sixpence, and for every additional month, one penny additional per ton register.

VI. Boats rentailed at Cullen House, are not liable in any of the above dues, except for the article of the herring fishery, and stranger boats bringing fish in bulk, to be sold by retail, are also exempted both from harbour and shore dues.

VII. The tonnage of vessels shall be ascertained by their register, and failing the production thereof by the master, in case of dispute, by actual measurement.

2. SHORE DUES.

	£	*s.*	*d.*
Grain and malt, per quarter	0	0	2
Meal, per boll of 140 lbs.	0	0	1
Potatoes, per eight bushels	0	0	1
Salt, per ton	0	0	10
Bark, per ton	0	1	0
Coals and cinders, per 100 barrels	0	3	0
Lime shells, per eight bushels	0	0	1½
Lime, per do.	0	0	0¾
Drain tiles, per 1000	0	0	5
House tiles, do.	0	0	10
Bricks, per 1000	0	0	5
Slates, per 1000	0	0	10
All stones, (except as under) per £100 of the value	1	10	0
Causeway stones, per ton	0	0	2
Flag stones, per twenty square feet	0	0	2
Grave stones, each	0	1	6
Mill stones, per ton	0	1	6
Herring, and salmon, or other fish in barrels, per barrel	0	0	2
Each empty barrel	0	0	0½
Grindstones, per ton	0	1	6
Iron, per ton	0	1	0
Kelp, per ton	0	1	0
Hay, per £100 of the value	1	10	0
Ox and cow hides, per dozen	0	0	3
Each horse imported not exceeding 12 hands high	0	0	3
Each horse imported exceeding 12 hands high	0	1	0
Cattle imported, each	0	0	4
Each horse exported not exceeding 12 hands high	0	1	0
Each horse exported exceeding 12 hands high	0	2	6
Cattle exported, each	0	1	6
Sheep, lambs, calves, and pigs, each	0	0	3
Ballast, per ton by vessels belonging to the above mentioned ports	0	0	2
Ballast, per ton by all other vessels	0	0	3
N.B.—Ballast taken out of the harbour agreeably to the Berth Master's directions, exempted from shore dues.			
Wood, per last of 1000 weight	0	1	0
Mahogany, oak, walnut tree, and wainscot, either in log or plank, per barrel bulk of 5 cubic feet	0	0	2
Fir wood or other timber (except as above) hoops, shovels, &c. per £100 of the value, including freight	2	0	0
All goods, merchandise, wares, and commodities, not particularly specified in this table, per barrel bulk	0	0	2

3. CHARGES FOR WARPS.

All vessels 20 tons and under 50 tons, per register	0	0	6
„ 50 „ 100 „ „	0	1	0
„ 100 „ 150 „ „	0	1	6
„ 150 tons and upwards per register	0	2	6

Gross amount levied on ships and goods in 1852, 335*l.*

These dues are levied by the Earl of Seafield, the proprietor of the harbour of Portsoy.

CULLEN.

Cullen.

The Earl of Seafield.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE EARL OF SEAFIELD, AT CULLEN.

The dues levied at this harbour are similar to those charged at Portsoy.

Gross amount levied in 1852, 143*l.* 10*s.*

These dues are levied by the Earl of Seafield, the owner of the harbour.

Appendix A.

Banff Customs Port—*cont.*

WHITEHILLS.

Whitehills.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE EARL OF SEAFIELD, AT WHITEHILLS.

The Earl of Seafield.

The dues levied at this harbour are similar to those taken at Portsoy.
Gross amount levied in 1852, 43*l.* 16*s.* 7*d.*
These dues are levied by the Earl of Seafield, the owner of the harbour.

Blackpotts.

BLACKPOTTS.

The Earl of Seafield.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE EARL OF SEAFIELD, AT BLACKPOTTS.

The dues levied at this harbour are similar to those received at Portsoy.
Gross amount levied in 1852, 4*l.* 8*s.*
These dues are levied by the Earl of Seafield, the owner of the harbour.

Buckie.

BUCKIE.

Sir W. Gordon, Bart.

DESCRIPTION OF DUES AND CHARGES LEVIED BY SIR WILLIAM GORDON, BART., AT BUCKIE.

1. HARBOUR DUES.

Every ship, vessel, bark, or lighter, arriving in the port of Buckie, or which shall be put into the same by stress of weather, to pay for each and every ton which every such ship, &c. shall respectively measure, one halfpenny sterling (latterly one penny).

N.B.—If any of said ships shall, on the same voyage, again arrive to be put into the said port, they are not again chargeable with said duty.

Ships, &c. loading or unloading goods, wares, or merchandise, coming into, or going out of the said port, to pay for each and every ton of their measures, one penny (latterly twopence).

Every ship, &c. which shall lie up, or winter in the said port, to pay for each and every ton of their measures, three pence.

Providing always that such ships, &c. shall remain in the said port for the space of six weeks or a longer period.

(Now tons register.)

2. SHORE DUES.

(Calculated now per cwt. &c.)	£	*s.*	*d.*
For each boll of slaked lime of four barley firlots	0	0	0¼
For each boll of lime shells of four firlots	0	0	0½
Each barrel of coal and cinders	0	0	0½
Each ton of Scotch coals	0	0	6
Each boll of grain of four firlots	0	0	1
Each boll of meal	0	0	0½
Each boll of potatoes, or thirty-two stones	0	0	1
Each bushel of salt	0	0	0¼
Each barrel of apples and onions	0	0	1
Each boll of bark	0	0	0½
Pantiles, per thousand	0	0	3
Bricks, per thousand	0	0	1½
Slates, per thousand	0	0	6
Iron, per ton	0	0	8
Herrings, salmon, or other fish packed in barrels, per barrel	0	0	2
Herring, salmon, or other fish barrels empty, per barrel	0	0	1
Causeway and pebble stones, per ton	0	0	1
Pavement, crib, and building stones, per ton	0	0	2
Grindstones, per ton	0	1	0
Flagstones, per twenty square feet	0	0	1
Millstones, each	0	0	8
Millstones of two tons or upwards, each	0	1	6
Kelp, per ton	0	0	3
Wald, per last of one thousand weight	0	0	6
Salted ox and cow hides, per dozen	0	0	1
Scrows of ox and cow hides, per ton	0	1	0
Mahogany, oak, walnut tree and wainscot in log or plank, per barrel of five cubic feet	0	0	2
Any kind of wool, excepting the above, for every twenty shillings price thereof	0	0	1
Hay, per cent. of the value thereof	1	0	0
All goods, wares, &c. not contained in the above list, per barrel bulk	0	0	2
For each small parcel	0	0	1

N.B. —If grain, or any other commodity, has been brought into port and housed or put into safe custody, in the view of being again exported after having paid shore dues, the same shall not be liable to shore dues when exported.

Gross amount levied on vessels and goods in 1852, about 50*l.*

These are ancient dues, the property of Sir William Gordon, Bart., the owner of the harbour, who expends the proceeds on its maintenance. It is stated that a contract has recently been made for the expenditure of 5,000*l.* for repairing and extending the harbour.

PORT GORDON.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE DUKE OF RICHMOND, AT PORT GORDON.

1. TONNAGE DUES.

By the 10th section of the Act 17 Vict. cap. xxv., the Duke of Richmond is entitled to levy on every vessel entering or using the harbour and limits, any sum not exceeding the rates specified in the following schedule :—

		Leviable under Schedule A. of Act.		Levied.	
		s.	*d.*	*s.*	*d.*
For every vessel under the burden of fifteen tons	per ton	0	4	0	3
For every vessel of the burden of fifteen tons und under fifty tons	do.	0	6	0	4
For every vessel of the burden of fifty tons, and under one hundred tons	do.	0	8	0	4
For every vessel of the burden of one hundred tons, and under one hundred and fifty tons	do.	0	10	0	4
For every vessel of the burden of one hundred and fifty tons and upwards	do.	1	0	0	4
All lighters from any vessel in the roads shall be exempted from rates ; but if the vessel do not enter the harbour, every lighter shall pay for each trip	do.	0	2	0	2
All boats entirely open, landing or taking on board goods, or dried or salted fish	each	0	6	0	6
All drave or large boats entering the harbour or precincts thereof with fresh fish	do.	0	4	0	4

2. DUES ON IMPORTS AND EXPORTS.

Under the same section power is given to levy on all goods shipped or unshipped within the same limits, any sum not exceeding those set forth in the following table :—

		s.	*d.*
Ale	hogshead	0	6
Ale, bottled	barrel bulk	0	3
Bark	ton	1	0
Beef or pork	do.	1	4
Do.	barrel	0	2
Blubber	ton of 252 gallons	1	0
Bone dust	ton	0	8
Bones of cattle	do.	0	6
Bottles	gross	0	2
Bricks	1,000	0	8
Casks, empty, not being returned packages,	puncheon	0	3
Other casks in proportion.			
Cattle, viz :			
Bulls	each	0	3
Cows and oxen	do.	0	2
Calves	do.	0	0½
Horses	do.	0	2
Pigs	do.	0	0½
Sheep	score	0	6
Lambs	do.	0	3
Chalk	ton	0	8
Chimney cans	100	1	4
Clay, fire, manufactured	ton	0	6
Common	do.	0	2
Cloth, haberdashery, &c.	barrel bulk	0	2
Coaches, viz. :			
Chaises and other four-wheeled carriages	each	0	8
Gigs, carts, and other two-wheeled carriages	do.	0	6
Coals, Scotch, English, smithy, and culm	ton	0	3
Copper	ton	1	4
Corks	barrel bulk	0	2
Corn, viz. :			
Wheat and malt	quarter	0	3
Barley, beans, peas, tares, oats, rye, buckwheat, and Indian corn	do.	0	2
Crystal	barrel bulk	0	2
Dissolved bones and other artificial manures	ton	0	8
Dogs, sporting only	each	0	2
Drugs	barrel bulk	0	3
Earthenware	crate	0	8
Eggs	barrel bulk	0	2
Fish, dried and salted	ton	1	4
Haddocks, cod, salmon, and all fresh fish not enumerated	barrel bulk	0	2
Flax	ton	1	4
Flour	sack	0	2
Do.	barrel	0	1½
Glass	barrel bulk	0	3
Groceries, viz. :			
Almonds, figs, cinnamon, currants, pepper, pimento, plums, prunes, raisins, and the like	barrel bulk	0	3
Guano	ton	0	8
Gunpowder	barrel	0	3
Hardware	barrel bulk	0	3
Hares and rabbits	dozen	0	2
Any less quantity		0	1

		s.	*d.*
Hay	ton	0	8
Hemp	do.	1	4
Herrings, fresh	cran	0	1
Do. cured	barrel	0	3
Hides, viz. :			
Ox, cow, or horse, salted or dried	ton	1	4
Calf skins	120	0	10
Sheep skins	120	0	10
Lamb skins	120	0	5
Hoops of wood	1,500	1	0
Household furniture, new	barrel bulk	0	1
belonging to parties changing their residence only	10 barrels bulk	0	6
Husbandry utensils	ton	1	4
Do.	barrel bulk	0	2
Iron, viz. :			
Bar, bolt, and rod	ton	1	4
Pig or old	do.	0	8
Kelp	do.	0	8
Lead, all kinds	ton	1	0
Leather, tanned and dressed	do.	1	4
Lime	chaldron of 16 bolls	1	4
Limestone	ton	0	3
Loam or moulding sand	do.	0	3
Machinery	do.	1	9
Do.	barrel bulk	0	3
Manure, street	ton	0	2
Meal	bag of 280 lbs.	0	2
Milk	three large pitchers	0	0½
Musical instruments	barrel bulk	0	3
Oils	ton	1	0
Ores, viz.:			
Copper, iron, lead, and other ores	do.	0	8
Passengers luggage, not exceeding four barrels bulk,	free.		
All above four barrels bulk	barrel bulk	0	3
Peats	ton	0	3
Pitch	barrel	0	3
Porter	hogshead	0	4
Bottled	barrel bulk	0	2
Potatoes	ton	0	6
Poultry, including pigeons, game, &c.	dozen	0	1
Any less quantity		0	0½
Rags, linen	ton	1	4
Other rags, old ropes, and the like	ton	0	10
Rape cakes	ton	0	8
Salt	ton	0	10
Seeds, viz. :			
Flax and rape	hogshead	0	6
Flax	barrel	0	3
Flax in bulk	quarter	0	2
Clover	ton	1	4
Garden	ton	1	4
Hemp and canary	do.	1	4
Rye grass	8 bushels	0	2
Skins, seal	120	0	8
Slates, under-size	1,000	0	6
Sizeable	1,000	0	10
Over-size	1,000	1	4

		s.	d.
Spirits, foreign and British	hogshead of 56 gall.	0	8
Stones :			
Rubble	ton of 16 cubic feet	0	2
Hewn ashlar freestone	do.	0	4
Rough ashlar freestone	do.	0	3
Pavement not exceeding 3 inches thick, 70 ft.		0	4
Do. above 3 inches thick	16 cubic feet	0	4
Scythe stones	score	0	1
Mill stones	each	0	8
Steel	ton	1	4
Sugar	do.	1	4
Tallow	do.	1	4
Tar	barrel	0	2
Tea	chest	0	3
Tiles, roofing	1,000	0	9
Tiles or pipes for draining	do.	0	8
Tin of all kinds	ton	1	4
Tobacco	do.	2	6
Treenails under 2 feet in length	1,000	0	6
exceeding 2 feet in length	1,000	1	0
Turnips	ton	0	6
Turpentine	hogshead	0	8
Vegetables	cartload	0	2
Vinegar	hogshead	0	6
Vitriol	carboy	0	2
Whalebone	ton	2	6
Wine	hogshead	0	8
Wine, bottled	barrel bulk	0	4
Wood, viz. :			
Fir, pine, and other descriptions not enumerated	load of 50 feet	0	10
Oak or wainscot	do.	1	0
Firewood	fathom	0	6
Laths and lathwood,	fathom of 216 cubic ft.	2	6
Handspokes	120	0	10
Wood,—*cont.*		s.	d.
Oars	120	2	6
Spars under 22 feet in length, above 2½ and under 4 inches diameter	120	2	6
Spars 2½ inches in diameter and under	120	1	4
Spars 22 feet in length and upwards, and not exceeding 4 inches in diameter	120	6	6
Spars of all lengths above 4 and under 6 inches in diameter	120	12	0
Spokes of wheels, not exceeding 2 feet in length	120	0	4
Do. exceeding 2 feet in length	120	0	6
Wedges	1,000	1	0
Pipe staves, and others in proportion,	standard hundred	1	0
Lignumvitæ, fustic, logwood, mahogany, and rosewood	ton	1	4
Wool	cwt.	0	2
Yarn	ton	1	4
Zinc	ton	1	4
All other goods not particularly enumerated in the above table :—			
Light goods	barrel bulk	0	2
Heavy goods	ton	1	4

In charging the rates on goods the gross weight or measurement of all goods to be taken ; and for any less weights, measures, and quantities than those above specified, a proportion of the respective weights shall be charged.

Five cubic feet, not exceeding two and a half hundredweight, to be rated as a barrel bulk ; but when the weight of five cubic feet is greater than two and a half hundredweight, then two and a half hundredweight to be rated as a barrel bulk.

(See Schedule A. of Act.)

The maximum rates are levied, except in some few instances.

3. Craneage Rates.

For use of Cranes.

			s.	d.
All goods or packages not exceeding	one ton		0	3
„ „	one ton and not exceeding	two tons	0	4
„ „	two tons	„ three tons	0	6
„ „	three tons	„ four tons	0	8
„ „	four tons	„ five tons	0	10
„ „	five tons	„ six tons	1	0
„ „	six tons	„ seven tons	1	2
„ „	seven tons	„ eight tons	1	4
„ „	eight tons	„ nine tons	1	8
„ „	nine tons	„ ten tons	2	0
„ „	ten tons.		3	0

(See s. 10 and Schedule A. of Act.)

The maximum rates are levied.

4. Dues for Weighing Machines.

For use of Weighing Machines.

One penny for each ton or part of a ton.

(See s. 10 and Schedule A. of Act.)

The maximum rate is levied.

5. Shed Dues.

For each ton of goods of eight barrels bulk, or for each ton of goods of twenty hundredweight, which shall remain in the sheds or on the quays of the harbour for a longer time than forty-eight hours, the sum of threepence ; and the sum of one penny halfpenny per ton for each day during which such goods shall remain after the first forty-eight hours.

(See s. 10. and Schedule A. of Act.)

The maximum rate is levied.

These dues came into operation in June 1854. In 1853, prior to the passing of the Act, the dues then in force were let for 290*l*.

They are now leviable under the Act 17 Vict. c. xxv., and subject to the management and maintenance of the harbour, and to the payment of the principal and interest of money borrowed on the security of the harbour revenues, and which is to be applied solely to the payment of the expenses of passing the Act, and carrying the harbour works into execution—are the private property of the Duke of Richmond. (See ss. 11. 13. and 19. of Act.)

The limits of the harbour extend from the east pier eastward one hundred yards, and westward four hundred and thirty yards, landward two hundred and fifty yards, and three hundred and fifty yards seaward from low-water mark at neap tides. (See s. 7. of Act.)

Under the 30th section of the "Harbours, Docks, and Piers Clauses Act, 1847," which this Act incorporates, power is given to reduce and again raise the dues, but not exceeding the statutable rates.

MACDUFF.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE TRUSTEES OF THE LATE EARL OF FIFE, AT MACDUFF.

1. TONNAGE DUTIES.

Under the 9th section of the Act 10 & 11 Vict. cap. cxxvii., the trustees of the late Earl of Fife are empowered to levy on every vessel using or entering the harbour, for every ton measurement of such vessel, any sum not exceeding the rates mentioned in the following schedule :—

	s.	*d.*
For all vessels whatever entering to load or unload, per register ton	0	4
For all vessels, British or foreign, windbound or otherwise, and not loading or unloading	0	2
For ditto when laid up to winter, for each month or commencement of a month, per register ton	0	3

Vessels launched at the port of Macduff to pay half dues on first voyage if sailing in ballast, but if loading to pay full dues.

(See Schedule A. of Act 10 & 11 Vict. cap. cxxvii.)

The rate in practice levied is 1*d.* per ton.

Boats :—

	Leviable under Schedule A. of Act. *s.*	*d.*	Levied. *s.*	*d.*
Herring boats for the fishing season, payable at commencement, each	5	0	5	0
Ditto, windbound, or otherwise	1	0	0	8
Other boats of above two tons, each	0	6	0	4
Ditto, under two tons each	0	3	0	2
For boats entering to load or unload, per ton	0	3	0	3
Ditto ditto below ten tons, per ton	0	3	each 1	0

Gross amount levied on boats in 1852, 6*l.* 5*s.* The tonnage duties on vessels are included in the amount levied on goods.

2. BERTHING DUES.

	s.	*d.*
All vessels under 30 tons entering the harbour, for each voyage	1	0
„ 30 and under 60	1	6
„ 60 „ 80	2	0
„ 80 „ 120	2	6
„ 120 „ 300	3	6
„ 300 and upwards	5	0

(See Schedule A. of Act.)

The dues in practice levied are as follows :—

	s.	*d.*
All vessels under 30 tons per register, entering the harbour, each voyage	1	0
„ 30 „ and under 50	1	6
„ 50 „ and upwards	2	6
Foreign vessels and vessels from foreign ports	3	6

Gross amount levied in 1852, 9*l.* 12*s.*

3. PLANKAGE DUES.

All vessels requiring the use of planks, to pay for each plank they receive belonging to the harbour	0	6
Barrows, each	0	3

(See Schedule A. of Act.)

The maximum amount is charged.

Gross amount levied in 1852, nil.

4. WEIGHING AND MEASURING DUES.

	Leviable under Schedule A. of Act. *s.*	*d.*	Levied. *s.*	*d.*
For every 10 tons of salt	0	6	0	4
For every 10 tons of Scotch coals	0	6	0	3
For every 100 barrels of English coals	0	6	0	1½
For every 100 quarters of grain	0	6	0	4
For every 100 bolls of lime	0	4	0	3

No weights or measures to be used other than those furnished by the harbour.

Gross amount levied in 1852, 6*l.* 10*s.* 10*d.*

5. DOCK DUES.

By the same section the trustees are empowered to levy, for the use of the basin or dock, any additional sum for every ton measurement of such vessel, not exceeding the following rates :—

	Leviable. *s.*	*d.*	Levied.
A vessel not exceeding 30 tons, per register ton	0	2	1*d.*
Ditto 30 tons and upwards	0	4	

(See Schedule B. of Act.)

Vessels remaining in the basin or dock for a longer period than sixty days, 1*d.* per ton per month, and so in proportion for any period less than a month, unless detained by an embargo or stress of weather. (See s. 10. of Act.)

Gross amount levied in 1852, 42*l.* 2*s.* 2*d.*

6. PIER HEAD LIGHTS DUES.

	s.	*d.*
Vessels of 30 to 60 tons, each voyage	0	6
„ 60 to 80 „ „	0	9
„ 80 to 120 „ „	2	0
„ 120 and upwards	3	6
Herring boats for the fishing season	5	0

(See Schedule A. of Act.)

The dues in practice levied are as follows :—

	s.	d.
Vessels below 30 tons, each voyage	0	6
Above 30 and below 50	0	9
Above 50	1	0
Above 100	1	6
Herring boats, for the season	2	0

Gross amount levied in 1852, 11*l.* 4*s.* 6*d.*

7. Water Money.

	s.	d.
British vessels, 30 tons and upwards, per register ton, each voyage	0	0¼
Foreign, do.	0	0½

(See Schedule A. of Act.)

The existing charge on British and foreign vessels is	0	0½

Gross amount levied in 1852, 5*l.* 5*s.* 3*d.*

8. Dues on Goods.

By the 11th section of the Act, the trustees are empowered to levy on all goods shipped or unshipped within the limits of the harbour (for which see *post*), any sum not exceeding the several rates specified in the following schedule :—

		s.	d.
Ale, strong, and beer	hhd. of 2 barrels bulk	0	6
Ditto in bottle	b. b. of 4 dozen	0	3
Alabaster	b. b.	0	3
Almonds	b. b. of 1¼ cwt.	0	3
Alkali, black	ton	2	0
Alum	do.	2	0
Anchors	do.	3	0
Animalized carbon for manure	do.	1	6
Anvils	do.	1	6
Argol	do.	2	0
Ashes, pot and pearl	do.	2	0
All kinds	do.	2	0
Ammonia water	do.	1	0
Bacon or hams	b. b. of 200 lbs.	0	3
Bagging	b. b.	0	3
Ballast	ton	0	3
Barilla	do.	1	6
Bark	do.	2	0
Barley and all other groats	b. b.	0	3
Barrels, empty, herring	each	0	1
With fish	b. b.	0	3
Baskets under 12 inches diameter	dozen	0	6
Above ditto	do.	1	0
Beef	b. b. of 200 lbs.	0	3
Beer, spruce or black	6 kegs of 4 galls. each	0	3
Bellows, household, and smiths'	b. b. of 5 cubic feet	0	3
Birds, singing	each	0	3
Pigeons	dozen	0	2
Quails	do.	0	4
Partridges	each	0	0½
Pheasants	do.	0	0½
All not mentioned	do.	0	0½
Biscuit	cwt.	0	2
Bleaching salts and powder	ton	2	0
Blubber	b. b. 27 galls	0	3
Boats	12 to 16 feet keel	3	0
Do.	16 to 20 do.	4	6
Do.	20 and above	5	0
Cobbles	12 to 16 feet long	2	0
Do.	16. to 20 feet do.	3	0
All other boats and cobbles in proportion.			
Bones of cattle, &c.	ton	1	0
Ground	quarter	0	2
Books, and all articles of stationery not otherwise enumerated	b. b.	0	3
Bottles, empty, wine size, and others in proportion	gross	0	4
Bottles, smaller size phials	b. b.	0	3
Broken	ton	0	6
Bran	boll of 80 lbs.	0	1
Brass	ton	2	0
Bricks, common size	1,000	0	6
Double, treble, and other sizes in proportion.			
Brimstone, rough	ton	2	0
In roll or flour	b. b.	0	3
Bristles	do.	0	3
Brooms, common	dozen	0	3
Broom and brush handles, head and stocks	b. b.	0	3
Brushes	do.	0	3
Butter	cwt.	0	1
Boxes, salmon, empty	each	0	1
Bulrushes	cwt.	0	4
Candles	b. b.	0	3
Wicks	do.	0	3
Cakes of lint and rape seed	ton	2	0
Cakes, ground	do.	2	6
Cane reeds	120	0	3
Carboys, vitriol and acids, usual size	160 lbs. each	0	1½
Carpets, rugs, and upholstery articles	b. b.	0	3
Cards, tow and wool	do.	0	3
Carraway seeds	do.	0	3
Carriages, viz.:			
Mail and stage coaches	each	15	0
Chariot	do.	15	0
Post chaise	do.	15	0
Britska	do.	12	0
Phaeton	do.	7	6
Gig of 4 wheels	do.	7	6
Ditto of 2 ditto	do.	5	0
Other carriages in proportion.			
Carrots	ton	1	0
Casks, boxes, and kits, empty, excepting return packages	b. b.	0	1
Cement	ton	1	6
Chalk	do.	0	9
Charcoal	do.	5	0
Blacking	b. b.	0	3
Cattle and live animals, viz.:			
Asses and mules	each	2	0
Bulls, cows, and oxen	do.	2	0
Calves	do.	1	0
Sheep and lambs	do.	0	4
Swine and pigs	do.	0	4
Horses	do.	4	0
Ponies under 12 hands	do.	2	0
Cattle and horses from Orkney and Shetland	do.	0	8
Sheep and lambs from ditto	do.	0	4
Dogs, foxes, and smaller animals	do.	1	0
Other kinds of animals in proportion.			
Chairs, mahogany	b. b.	0	3
Sedan	do.	0	3
Others	do.	0	2
Cheese	cwt.	0	1½
Chesnuts	b. b.	0	3
Chimney tops, or cans, composition, 3 feet high	each	0	1
Do. of clay, 2¾ feet high	do.	0	0½
Others in proportion.			
China	b. b.	0	3
Chocolate	do.	0	3
Cyder	b. b. of 27 galls	0	3
Cinders	barrel of 2½ bushels	0	0½
Cinnamon and cassia	b. b.	0	3
Clay, viz.:			
China or stone-clay	ton	0	4
Pipe-clay	do.	0	4
Fire-clay	do.	0	4
Loam do.	do.	0	4
Clocks, and in case	b. b.	0	3
Clothing, haberdashery, silk mercery, and all articles for clothiers and haberdashers	do.	0	3
Coals, English	ton	0	6
Scotch	do.	0	8
Coal dust for founders, &c.	do.	0	6
Clover seeds	do.	2	0
Cocoa nuts	b. b.	0	3
Coffee	b. b. of 1 cwt.	0	3
Confections	b. b.	0	3
Copper	ton	2	0
Do. Utensils for distillers and other purposes	cwt.	0	3
Do. old	ton	2	0
Do. ore	do.	1	0
Copperas	do.	1	6
Colours	cwt.	0	2
Coral	do.	1	0
Cordage, white and tarred	ton	2	0
Corks	b. b.	0	3
Cork wood	ton	4	0
Corn, viz.:			
Barley, bear, or big	quarter	0	2
Malt	do.	0	2
Oats	do.	0	2
Wheat	do.	0	3

		s.	d.
Corn—*cont.*			
Rye	quarter	0	3
Beans	do.	0	3
Peas, grey	do.	0	3
white, split, or boilers	ton	2	0
Flour	sack	0	3
Oatmeal	ton	1	8
Indian corn	quarter	0	2
Do. meal	ton	1	0
Corn hooks or sickles	b. b. of 20 dozen	0	3
Cotton wool	ton	2	6
Do. manufactured	b. b.	0	3
Crystal	b. b. of 5 cubic feet	0	3
Currants	b. b.	0	3
Cloth, not enumerated	do.	0	3
Drugs, medicines, and all articles for druggists, not otherwise enumerated	b. b.	0	3
Dung and other manure, not enumerated elsewhere	ton	0	6
Eggs	b. b.	3	3
Elephants teeth	cwt.	0	8
Emery stones	do.	0	2
Feathers	b. b. of 80 lbs.	0	3
Felt	b. b.	0	3
Figs	b. b.	0	3
Fish, viz.:			
Salmon, iced	b. b.	0	3
Do. pickled in kits	b. b. of 6 kits	0	3
Do. preserved	b. b.	0	3
White fish, salted	ton	2	6
Haddocks, dried or smoked	b. b.	0	3
Do. pickled	do.	0	3
Cod	do.	0	3
Flax	ton	2	6
Codilla	do.	1	6
Manufactured	b. b.	0	3
Flower roots	do.	0	3
Flint stones	ton	0	4
Furniture, household	b. b.	0	3
Fruit, viz.:			
Apples	bushel	0	2
Pears	do.	0	2
Plums	b. b.	0	6
Cherries	bushel	0	3
Grapes	cwt.	0	3
Nuts	b. b.	0	4
Melons	each	0	0½
Peaches	100	0	2
Berries	b. b.	0	6
All not enumerated, 1*l.* value		0	1
Gingerbread	b. b.	0	3
Ginger	do.	0	3
Glass, of all descriptions	do.	0	3
Glue	do.	0	3
Grease	ton	2	0
Gum, Senegal and other kinds	b. b.	0	3
Gypsum	ton	1	0
Gunpowder	100 lbs.	0	3
Guano	ton	2	0
Game, viz.:			
Hares	score	1	8
Rabbits	do.	0	10
All others	do.	1	8
Grates, iron, &c.	cwt.	0	3
Hair of fox, cow, or horse	dry cwt.	0	3
Do. Do.	wet cwt.	0	2
Do. Do. Plaster	ton	1	0
Hair powder	cwt.	0	8
Hats	5 cubic feet to b. b.	0	3
Hay and straw	ton	1	8
Hemp, rough	do.	2	6
Codilla	do.	1	6
Do. dressed	b. b.	0	3
Honey	cwt.	0	1½
Horses. *See* Cattle.			
Herrings	barrel	0	3
Hides, viz.:			
Ox, cow, buffalo, or horse	each	0	0½
Kips	do.	0	0½
Calf and seal skins	dozen	0	1½
Sheep skins and pelts	do.	0	1
Hoops and wood, viz.:			
Barrel and half-barrel	1,200	0	6
Pink and half-pink	do.	0	4
Others in proportion.			
Hops	cwt.	0	4
Horns, viz.:			
Of ox or cow	1,000	1	8
Tips, sloughs, hoops, shavings, or waste	ton	2	0
Husbandry Implements, viz.:			
Waggon with four wheels	each	5	0
Box cart	do.	2	6
Plough	do.	0	9
Harrows	pair	0	9
Wheelbarrows	each	0	4
Other implements	b. b.	0	3
Hardware, and all articles for hardware merchants not enumerated	b. b.	0	3
Ice	ton	0	6
Indigo	b. b.	0	3
Iron, viz.;			
Bar and bolt, rod, plate, and sheet	ton	2	0
Hoops	ton	2	6
Girdles, nails, and wire	do.	2	0
Forged ironwork	do.	2	0
Steam boilers and pieces	do.	2	0
Do. whole	b. b.	0	3
Grates, stoves, and tinned work	ton	3	0
Pots and other hollow cast ironwork	do.	2	6
All other castings	do.	2	6
Pig	do.	1	0
Old	do.	1	0
Ore	do.	1	0
Ink	gallon	0	0½
Ivory	barrel bulk	0	3
Do., black	ton	1	6
Junks, or old ropes	ton	1	0
Kelp	ton	1	0
Kiln pavement	30 superficial feet	0	3
Lamp black	barrel bulk	0	2½
Lard	cwt.	0	1
Lead, viz.:—			
Sheet, pig, pipes, and shot	ton	2	0
Red, white, and black	do.	2	0
Ore	do.	1	0
Sugar of	cwt.	0	2
Leather, dressed, and all other sorts	cwt.	0	2
All other articles for leather merchants not enumerated	barrel bulk	0	3
Lemons and oranges	do.	0	3
Lime	boll of 5 bushels	0	1
Limes	barrel bulk	0	3
Liquorice root	do.	0	3
Loam	ton	0	3
Linen yarn, in bulk or loose bundles	do.	3	0
Do., in bales or other packages	barrel bulk	0	3
Linseed, in casks or bags	do.	0	3
Liquids, in casks not otherwise enumerated	b. b. of 27 gallons	0	3
Madder, ground	ton	2	6
Root	do.	5	0
Machinery	barrel bulk	0	3
Manganese	ton	2	0
Mats, Russian	100	1	0
Medals	1*l.* value	0	1
Mill waste, all kinds	ton	1	6
Molasses	do.	1	6
Moss rock	do.	2	0
Mustard	barrel bulk	0	3
Musical instruments	5 cubic feet do.	0	3
Nutgalls	do.	0	3
Nutmegs	do.	0	3
Nuts	do.	0	3
Oakum	cwt.	0	2
Ochre	ton	2	0
Oil, of all kinds	barrel bulk of 27 gallons	0	3
Oil, rape	tun	4	0
Cakes	ton	3	0
Onions	bushel	0	2
Orchella weed	cwt.	0	3
Oysters and other shell fish	barrel bulk	0	3
Pack thread and twine	do.	0	3
Paper	do.		
Paper of all kinds, and all articles for paper makers not otherwise enumerated	do.	0	3
Ditto shavings	ton	1	6
Paste or mill boards	barrel bulk	0	3
Peats	load of 800	0	4
Perry	barrel bulk of 27 gallons	0	3
Passengers entering or leaving harbour, baggage of	barrel bulk	0	3
Pitch	barrel	0	2
Pewter	ton	2	0
Plants of trees and shrubs	barrel bulk	0	3
Plaster of Paris	ton	2	0
Pork	barrel bulk of 200 lbs.	0	3
Porter	hhd.	0	6
Ditto in bottles	barrel bulk of 4 dozen	0	3
Potatoes	ton	1	0
Preserved provisions	barrel bulk	0	3
Prunellas	do.	0	3
Pipes, tobacco	do.	0	3

APPENDIX A.

Banff Customs Port—*cont.*

Macduff—*cont.*

The Trustees of the late Earl of Fife—*cont.*

		s.	d.
Paretis, refuse of	ton	1	0
Perfumery	barrel bulk	0	4
Pictures	do.	0	3
Poultry, viz.:—			
Geese	each	0	1
Turkeys	do.	0	1½
Fowls	dozen	0	4
Ducks	do.	0	4
Pumice stones	cwt.	0	3
Quills, dressed and undressed	barrel bulk	0	3
Rags, linen	ton	1	6
Woollen	do.	1	0
Raisins	barrel bulk	0	3
Rice	ton	2	0
Ropes in packages	barrel bulk	0	3
Ditto in coil	ton	2	6
Rosin	do.	1	6
Rye grass seeds	8 bushels	0	3
Sago	barrel bulk	0	3
Sail cloths in bolts	5 bolts	0	3
Ditto in packages	barrel bulk	0	3
Salt, rock, and white	ton	1	0
Refined, in packages	barrel bulk	0	3
Salts, Glauber and Epsom	cwt.	0	1½
Saltpetre	ton	2	6
Scythes	dozen	0	0½
Sand for founders	ton	0	4
Screws of hides	do.	2	0
Shakes of casks, pipe or puncheon	each	0	2
Others in proportion.			
Shoes, all kinds	per dozen pairs	0	6
Slates, viz.:—			
Easdale, Ballachulish, and Ballahuie sizeable	1,200	1	4
Ditto ditto under size	1,200	0	6
Duchesses from England	1,200	3	0
Countesses from England	1,200	2	6
Imperial from England	1,200	1	6
Smalts	cwt.	0	1½
Slates, pencils, and slates	barrel bulk	0	3
Snuff	do.	0	3
Soap, hard and soft	ton	2	0
Soapers salts and muriatic residuum	ton	1	6
Soda	do.	1	0
Soda and Seltzer water	barrel bulk	0	3
Spades and shovels	dozen	0	1
Spanish or Italian juice	barrel bulk	0	3
Spermaceti	ton	2	6
Spirits, home and foreign, and all articles for spirit dealers not otherwise enumerated	barrel bulk	0	3
Starch	do.	0	3
Steel	ton	3	0
Stones, viz.:—			
Carriageway granite	do.	0	2
Kerb pavement steps	do.	0	5
Landing and building steps	do.	0	5
Rubble and chip steps	do.	0	2
Freestone building	do.	0	5
Rigging stones	100 running feet	1	6
Millstones	ton	2	0
Grindstones	do.	2	0
Scythe stones	gross	0	4
Gravestones, foreign	each	5	0
Turin, or flagstones, under 3 inches thick, 20 superficial feet		0	3
Ditto, extra thickness, in proportion.			
Ditto, from Caithness	20 superficial feet	0	2½
Chimney jambs	set	0	2
Stair steps	20 running feet	1	6
Stairhead landings, cistern, and other large stones, not exceeding 5 inches thick, superficial foot		0	1
Stairhead landings, &c., above 5 inches, superficial foot		0	1½
Marble stones	100*l.* value	40	0
Polished granite stones	ton	3	0
All other description of stones	100*l.* value	40	0
Cliff and cement stones	ton	0	6
Stucco	do.	1	6
Stoneware	b. b.	0	3
Sugar, viz., candy	do.	0	3
Loaf and lump	ton	3	0
Powder and raw	do.	2	0
Sheffield and Birmingham ware	b. b.	0	3
Skins not otherwise enumerated	do.	0	3
Seeds, all sorts, and all articles for seedsmen and fruiterers, not otherwise enumerated	do.	0	3
Saddlery articles not otherwise enumerated	do.	0	3
Tallow	ton	2	0
Tar	barrel	0	2
Tares	quarter	0	3
Teas, and all articles for grocers not otherwise enumerated	b. b.	0	3
Tiles	1,000	1	0
Tin	ton	2	0
Plates	do.	2	0
Tobacco	cwt.	0	1½
Tongues, smoked	dozen	0	1
Pickled	cwt.	0	4
Toys	b. b.	0	3
Tow, all kinds	ton	1	6
Turnips	do.	1	0
Tanners waste	do.	0	6
Turnery	1*l.* value	0	1
Teazles	b. b.	0	3
Varnish, all kinds	do.	0	3
Vases, or sculptured marble	do.	0	6
Vinegar	b. b. of 27 gallons	0	3
Verdigris	cwt.	0	1
Veneers, all kinds	b. b.	0	3
Vermilion	cwt.	0	6
Walnuts	b. b.	0	3
Whalebone or whale fins	ton	2	0
Wheels, coach or cart	pair	0	8
Whitening	ton	0	9
Wine in casks	b. b. of 27 gallons	0	3
Bottles	4 dozen per b. b.	0	3
Wood, foreign and American, (calliper measure,) viz., pine and fir timber, oak, elm, ash, birch, and all other descriptions of hard wood in log or plank	load	1	0
Masts and spars	do.	1	0
Fir deals, planks, and battens	do.	1	0
Lathwood, 4 feet lengths	fathom	2	0
Ditto, other lengths, in proportion.			
Rickers, under 30 feet length, and under 4 inch diameter	dozen	0	3
Oars	do.	0	4
Handspokes	do.	0	4
Treenails	1,000 feet lineal	0	6
Wainscot	load	1	3
Wood, British, viz.:			
Fir, larch, beech, oak, ash, elm, and all other hard woods, rough or round, (calliper measure)	load	0	0
Ditto ditto (string measure)	do.	1	0
Masts and spars (calliper measure)	do.	0	0
Ditto ditto (string measure)	do.	1	0
Oak, ash, beech, elm, and all other hard woods in plank or sided	do.	1	0
Fir, deals, planks, and boards	do.	1	0
Railway sleepers	do.	1	0
Lathwood, sawn	1,000 superficial feet	1	0
Pit props, 6 feet long, 3 inches diameter, dozen		0	2
Ditto ditto other sizes in proportion.			
Cartwheel spokes	40 pieces	0	3
Felloes	do.	0	3
Wedges	1,000 pieces	1	0
Wood, by weight, viz.:			
Barwood, boxwood, brazilwood, camwood, ebony, fustic, lignumvitæ, logwood, nicaragua wood, redwood, sassafras, &c.	ton	2	0
Mahogany	40 feet or ton	2	0
Staves, viz.:			
American pipe	standard 1,000	15	0
Single hogsheads	1,200	6	0
American, single barrel	do.	3	0
Hogshead billets	do.	10	0
Barrels, billets	do.	8	0
Baltic and Hamburgh pipe	do.	30	0
Hogshead	do.	20	0
Best barrel	do.	10	0
Inferior quality	do.	5	0
British barrel	do.	3	0
Ditto of fir	do.	1	6
Staves of Norway or other wood which had previously paid dues on landing	1,000 feet	2	0
Of home grown, or other wood	do.	3	0
Woad	ton	2	0
Wool, sheep's	do.	2	6
Manufactured	b. b.	0	3
Yeast	do.	0	3
Zinc	ton	2	0
All goods not otherwise enumerated in the foregoing Schedule	b. b.	0	4

Small packages, though under 56 lbs., shall be reckoned one fourth of a barrel bulk.

The barrel bulk of all articles not otherwise rated to be five cubic feet, excepting when the said measure shal exceed two and a half hundredweight, in which case two and a half hundredweight is to be rated a barrel bulk.

Shore dues at the above rates to be paid on all goods loaded or unloaded, or otherwise arriving or leaving the port district as herein described, viz.:—the harbour or any part of the coast eastward from the Palmer Cove to the east extremity of the estate of Melrose.

EXEMPTIONS FROM THE ABOVE DUTIES.

1. All returned empty boxes, barrels, sacks, and packages are exempted from duties.
2. All goods landed from any vessel and re-shipped in the same vessel in the original packages, and without being transferred from the lander, or if the said goods have been put into other packages from the original packages having been destroyed or damaged, shall only pay duties on landing, and may be re-shipped in the same vessel upon her departure outward without paying duties again.
3. All goods landed from one vessel and re-shipped in the original packages by another vessel shall upon re-shipment pay one half of the rate of duties paid upon landing.
4. All returned empty boxes, casks, bags, and other packages to be exempted from the payment of dues.
5. Passengers luggage not exceeding two barrel bulk, all above to pay the ordinary dues.
6. In case any goods having paid shore dues when loaded shall from any accident or otherwise be unloaded, the same shall not be chargeable with a second payment on being reloaded.
7. The furniture and luggage of fishermen coming to or returning from the herring fishery at Macduff at the commencement or end of the season.
8. Stones, timber, or other materials for the use of the piers or any of the town's public works.

(See Schedule C. of Act.)

Goods not specified in the foregoing schedule are liable to a rate equal to that on goods of a similar nature.

The dues in practice levied are the following:—

	s.	*d.*
Wheat, oats, and all kinds of grain, per quarter	0	1
Flour, per sack	0	1½
Oatmeal, per boll of 104 lbs.	0	0½
Lime, per boll	4	6
Coals, per boll	4	0
Wood, two per cent. on value		
Other goods and articles of merchandise, per barrel or barrel bulk	0	1½

Gross amount of tonnage duties No. 1, and of dues on goods received in 1852, 436*l.*

Stones, timber, and other materials for the use of the piers or any of the town's public works are exempt.

Feuars of Macduff pay only two-thirds of the foregoing dues, except those on grain, guano, and herrings.

Vessels belonging to Macduff are exempt from water dues.

These dues are leviable under the powers of the Act 10 & 11 Vict. cap. cxxvii., and the proceeds (the water money and the pier light dues excepted) are received by and are the property of the trustees of the late Earl of Fife. The water money is paid to the town authorities of Macduff, and the light dues to the Macduff Gas Company, who severally supply the water to the shipping and the gas for the pier lights.

The differential duty on foreign vessels is not in practice levied.

The dues are claimed from the "Palmer Cove," about a mile west of Macduff, to the estate of Melrose, four miles to the east; but they are in practice levied at the harbour and creeks immediately adjoining.

It is stated that within the last nine years 5,000*l.* have been expended on the harbour.

GARDENSTOWN.

DESCRIPTION OF DUES AND CHARGES LEVIED BY F. W. GARDEN CAMPBELL, ESQ., AT GARDENSTOWN.

1. SHORE DUES.

	s.	*d.*
All fishing boats or yawls, under five tons, that may put into the harbour (those belonging to Gardenstown or any part of the lands of Troup excepted) to pay	0	2
Also one of the hundred of fish imported.		
All skiffs, or Moray boats, from five to ten tons burden, to pay	0	6
All boats or vessels from ten to fifteen tons	1	0
All other vessels, of whatever description, above fifteen tons, to pay one penny halfpenny sterling per ton; those belonging to Gardenstown or land of Troup excepted, which are to pay one halfpenny farthing sterling per ton.		
All ships or vessels, of whatever description, that may winter in the harbour for a longer period than six weeks, to pay fourpence per ton.		
Kelp, imported or exported, per ton	0	6
Bear, oats, wheat, and all kinds of grain per boll	0	1
Meal or flour, per boll of eight stone	0	0½
English coal, per barrel	0	0¼
Scotch coal, per wey of twenty stone	0	0½
Salt of any kind, per boll	0	1
Herrings, cod fish, pork, butter, &c. per barrel	0	1½
All other merchant goods, imported or exported, and not specified in this table, to pay, per barrel bulk of Banff regulations	0	2
Bricks for building, per 1000	0	4
Paving bricks and pan tiles, per 1000	0	8
Slates, per 1000	0	10
All rigging stone, gutter stone, ribbets, lintels, &c. for every six feet	0	1
Mill stones and grave stones, each	1	0
Grindstones, each	0	4
Lime shells, per barrel	0	0¼
Slacked lime, per two barrels	0	0¼

Appendix A.

Banff Customs Port—*cont.*

Gardenstown—*cont.*

F. W. G. Campbell, Esq.—*cont.*

	s.	*d.*
Shell, land, and lime stone, per ton - - - - - - -	1	0
Spars, deals, staves, spokes, harrowbills, &c., to pay one in the hundred, or one pound per cent. on value.		
Empty barrels and casks of all descriptions to pay the same; those for the fishers in the town excepted, which pay only when filled and exported.		
For all goods, such as coals, lime, slates, wood, and such like, laid down within the harbour, and remaining more than forty-eight hours, to pay, per ton, at the rate of - - - -	0	4
But on no account to remain longer than eight days unremoved.		
Merchants importing goods, and paying the shore dues, are at liberty to export the same goods free; but if the goods are sold before exportation, the exporter is liable for the shore dues.		
All goods imported or exported to or from any shore or creek in the land of Troup, to pay the same as if it was at the harbour; Troup's meal, coals, or other goods allenarly excepted.		

The dues are let, and produced annually, on an average of the last ten years, 84*l.* 8*s.*

These dues are leviable under charters dated 5th July and sealed 5th September 1799, and precept dated 19th December 1816, and, subject to the maintenance of the harbour, are the property of F. W. Garden Campbell, Esq.

They are claimed from Cullycan to Whitehills, but in practice are only levied at Gardenstown.

Garmouth.

GARMOUTH.

The Duke of Richmond.

Description of Dues and Charges levied by the Duke of Richmond at Garmouth.

1. Duty on Ships.

1*d.* per ton register.

Let in 1852 for 15*l.* 10*s.*

These dues are leviable under charter from the Crown, and are the private property of the Duke of Richmond, who furnishes the necessary chains, anchors, and mooring posts.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Banff, in 1852.

Places within the Customs Port of Banff.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Banff - -	Harbour Trustees - -	962 5 3		
	Warden and Assistants of Dover Harbour (England) -	1 17 4½		
	Ramsgate Harbour Trustees (England) - - -	*2 9 4½		
			966 12 0	
Portsoy - -	The Earl of Seafield - -	335 0 0	335 0 0	
Cullen - -	The Earl of Seafield - -	143 10 0	143 10 0	
Whitehills - -	The Earl of Seafield - -	43 16 7	43 16 7	
Blackpotts - -	The Earl of Seafield - -	4 8 0	4 8 0	
Buckie - -	Sir William Gordon, Bart. -	About 50 0 0	50 0 0	
Port Gordon -	The Duke of Richmond - -	In 1853 let for 290 0 0	290 0 0	
Macduff - -	Trustees of the late Earl of Fife - - -	†516 19 9	516 19 9	
Gardenstown -	F. W. Garden Campbell, Esq.	84 8 0 Annually on an average of the last ten years.	84 8 0	
Garmouth - -	The Duke of Richmond -	Let for 15 10 0	15 10 0	
				2,450 4 4

* For the year ending 31st December 1851.

† Including 16*l.* 9*s.* 9*d.* on account of pierhead light dues and water dues, paid to the Macduff Gas Company, and the town authorities of Macduff, respectively.

CUSTOMS PORT OF INVERNESS.

Inverness Customs Port.

The Customs Port of Inverness extends from the west side of the River Spey, the western limit of the Customs Port of Banff, to Bonar Bridge at the head of the Dornoch Firth, the southern limit of the Customs Port of Wick, along the Caledonian Canal to Fortwilliam, and from Rhu Stoer in the county of Sutherland to Ardnamurchan in the county of Argyle, and from thence to Fortwilliam, including the islands of Skye, Raasay, Canna, &c.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Inverness Harbour Trustees, at Inverness; the Stotfield and Lossiemouth Harbour Company, at Stotfield and Lossiemouth; the Lessee of R. B. Æ. Macleod, Esq., at Invergordon; George Ross, Esq., at Belleport; Vice Admiral Archibald Duff, at Hopeman; the Cromarty Harbour Trustees, at Cromarty; the Municipal Corporation of Fortrose, at Fortrose; the Commissioners of Highland Roads and Bridges, at Portmahomack; Lady Mackenzie, at Avoch; H. A. J. Munro, Esq., at Findhorn; the Municipal Corporation of Nairn, at Nairn; the Municipal Corporation of Dingwall, as Harbour Trustees, at Dingwall; the Proprietors of the Harbour of Burghead, at Burghead; Thomas Ogilvy, Esq. as Harbour Trustee, at Ballintraid; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees see Ramsgate, England; the Newcastle Trinity House (see Appendix F., England).

INVERNESS.

Inverness.

Harbour Trustees.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE INVERNESS HARBOUR TRUSTEES.

1. ANCHORAGE.

Under the 53d section of the Act 10 & 11 Vict. c. ccix. the Trustees are empowered to levy on every vessel coming into or going out of the harbour, or landing or taking on board any goods or passengers, or touching at or taking the advantage of the harbour or any part of it, the following rates and duties:—

Vessels	per ton $\frac{1}{2}d.$
Boats, except when laden with fresh fish	each oar $1d.$

(See 2d part of Schedule of Act.)

Vessels first entering and breaking bulk in the canal below the Muirtown Locks and paying anchorage dues there, if they come to the quays belonging to the Trustees, or other parts of the port of Inverness than the canal, to discharge part of the same cargo or to load of new, on the same voyage, are not liable to pay anchorage dues to the Trustees or their tenants.

The maximum rates are levied.

2. SHORE DUES.

By the same section power is given to the Trustees to levy on all goods and wares imported into or exported from the harbour, or shipped from or landed within the harbour, or any part of it, the rates and duties specified in the first part of the Schedule of the Act, and which are set forth in the following table:—

		s.	d.
Acorns	barrel bulk	0	3
Alabaster	do.	0	3
Ale, porter, and beer	do.	0	3
Almonds. *See* Grocery.			
Alum, rock	ton	2	0
Apples	bushel	0	1
Argol	ton	2	0
Ashes, viz.:—			
Pot or pearl	do.	2	0
Weed and wood	do.	2	0
Bacon or hams	barrel bulk	0	3
Barilla	ton	1	6
Bark, viz.:—			
Oak and birch	do.	1	8
Quercitron	do.	1	8
Barley. *See* Corn:—			
Shelled or pearl do.	do.	2	0
Basket Rods	barrel bulk	0	3
Baskets	do.	0	2
Bay berries. *See* Berries.			
Beans. *See* Corn.			
Beef, pork, and other meats cured	do.	0	3
Beer, spruce and black	do.	0	3
Berries, of every description	do.	0	3
Biscuit	cwt.	0	2
Blacking	barrel bulk	0	3
Black lead. *See* Lead.			
Bleaching powder	ton	2	0
Bones of cattle	do.	1	0
Bone dust	ton of 48 bush.	1	0
Books	barrel bulk	0	3
Bottles of green or common glass, not less than pints	gross	0	4
Bottles, broken	ton	0	2
Bran	80 lbs.	0	1
Brandy. *See* Spirits.			
Brass	ton	2	0
Bricks, common	1000	0	6
Bricks, fire	do.	1	0
Extra sizes in proportion.			
Brimstone	ton	2	0
Bristles	barrel bulk	0	3
Bulrushes	ton	1	0
Bulls. *See* Cattle.			
Butter	cwt.	0	2
Blubber	26 imperial gallons	0	3
Barrels, empty herring	dozen	1	0
Boxes, salmon, empty	each	0	1
Calves velves	barrel bulk	0	3
Candles	do.	0	3
Cane reeds	120	0	3
Carpets. *See* Cloth.			
Casks, empty, not being returned packages,	puncheon	0	8
Other casks in proportion.			
Cattle, viz.:—			
Bulls	each	2	6
Cows and oxen	do.	1	6
under 4 cwt.	do.	1	0
Calves	do.	0	4
Horses	do.	3	0
Ponies under 14 hands high	do.	1	0
Pigs	do.	0	3
Sheep	do.	0	2
Lambs	do.	0	1
N.B.—Slaughtered animals to be one-fourth less.			
Caviare	barrel bulk	0	6
Chalk	ton	0	9
Cheese	cwt.	0	1½
Chesnuts	barrel bulk	0	3
Cider	27 gallons	0	3
Cinnamon. *See* Grocery.			

Appendix A.

Inverness Customs Port—*cont.*

Inverness—*cont.*

Harbour Trustees—*cont.*

		s.	d.
Clay, viz.			
China clay, or stone clay, and fine do.	ton	1	0
Pipe and fire clay	do.	1	0
Common clay	do.	0	1
Cochineal	do.	1	0
Cocoa	barrel bulk	0	3
Coffee	do.	0	3
Cocoa nuts	do.	0	3
Copper	ton	2	0
Copper utensils for distilleries	cwt.	0	3
Do. old	ton	1	8
Do. ore	do.	1	0
Copperas	do.	1	6
Coral	cwt.	1	0
Cordage	ton	2	0
Corks	barrel bulk	0	3
Cork wood	cwt.	0	3
Corn, viz. :—			
Barley or bear	quarter	0	2
Beans	do.	0	3
Indian Corn	do.	0	2
Maize	do.	0	2
Malt	quarter	0	3
Oats	do.	0	2
Pease	do.	0	3
Rye	do.	0	3
Wheat	do.	0	3
Carrots	ton	1	0
Cow, ox, or bull hair. *See* Hair.			
Cows. *See* Cattle.			
Cranberries. *See* Berries.			
Crystal	barrel bulk	0	3
Culm	ton	0	3
Currants. *See* Groceries.			
Coals, Scots, English, and smithy	do.	0	4
Cinders	do.	0	4
Codilla flax	do.	1	6
Cloth, Linens, viz. :—			
Osnaburgs	barrel bulk	0	3
Sheeting	do.	0	3
Dowlas	do.	0	3
Ducks	do.	0	3
Raven ducks	do.	0	3
Ticklenburgs	do.	0	3
Dullings	do.	0	3
Shirtings	do.	0	3
Silesians	do.	0	3
Hessians or wrapping	do.	0	3
Sail cloth	do.	0	3
Bagging and sacking of all kinds	do,	0	3
Pimento bagging	do.	0	3
Tarpaulins	do.	0	3
Browns	do.	0	3
Linen cloth	do.	0	3
Carpeting	do.	0	3
Do. rugs	do.	0	3
Canvass	do.	0	3
Clothiery	do.	0	3
Haberdashery, comprehending cotton and silk goods	do.	0	3
Hosiery	do.	0	3
Cement	ton	2	0
Coaches, chaises, gigs, and other similar carriages :—			
Double seated coach	15	0	
Other open carriages	12	6	
Phætons, four wheels with covers	10	0	
Ditto, without covers	7	6	
Two-wheeled gigs and dog carts	5	0	
Chimney cans, common	each	0	0½
Do. ornamental	do.	0	1
China ware	barrel bulk	0	3
Cotton wool	ton	2	0
Dogs, sporting only	each	1	0
Other dogs	do.	0	6
Drugs, and all merchandise for druggists	barrel bulk	0	4
Earthenware		0	2
Do. in bulk		0	2
Eggs	barrel bulk	0	3
Elephants' teeth	cwt.	1	0
Emery stones	barrel bulk	0	3
Feathers	80 lbs.	0	3
Figs. *See* Grocery.			
Fish oil. *See* Oil.			
Flint stones	ton	0	4
Flower roots	barrel bulk	0	3
Furriers' waste	ton	1	0
Flax	do.	2	6
Flax, manufactured	barrel bulk	0	3
Flour	sack	0	3
Fish, salted or dry	cwt.	0	2
Fresh do. (gray or herrings)	barrel bulk	0	1
Garden Seeds. *See* Seeds.			
Geneva. *See* Spirits.			
Ginger	barrel bulk	0	3
Glass	do.	0	3
Do. broken	ton	1	0
Glue	barrel bulk	0	3
Goats' hair. *See* Hair.			
Grapes	barrel bulk	0	3
Grease and smearing materials	do.	0	3
Grocery, viz. :—			
Almonds	do.	0	3
Cinnamon	do.	0	3
Currants	do.	0	3
Figs	do.	0	3
Pepper	do.	0	3
Pimento	do.	0	3
Plums	do.	0	3
Prunes	do.	0	3
Raisins	do.	0	3
All other grocery, except as herein particularized	do.	0	3
Gunpowder	barrel	0	3
Guano	ton	2	0
Hair, viz. :—			
Cow, ox, or bull	barrel bulk	0	3
Goats' hair or wool	do.	0	3
Horse	do.	0	3
Hardware		0	3
Hats	barrel bulk	0	3
Hay	ton	1	6
Hemp, rough	do.	2	6
Hemp, codilla	do.	1	6
Herrings	barrel	0	2
Hides, undressed	cwt.	0	2
Do. single hides under half cwt.		0	1
Honey	barrel bulk	0	3
Hoops of wood	100	0	1
Hops	barrel bulk	0	3
Horns	ton	2	6
Household furniture	barrel bulk	0	3
Husbandry utensils		0	3
Indian Corn. *See* Corn,			
Indigo	barrel bulk	0	3
Iron, viz. :—			
Bar, bolt, and rod, plate, sheet, hoops, girdles, nails, wire, forged iron work, and iron vessels, in pieces	ton	2	0
Made work	do.	2	0
Old iron	do.	1	4
Pots, and all hollow cast iron goods	do.	2	8
Do., commonly called ironmongery	do.	2	8
Old or broken cast iron	do.	0	4
Pig	do.	1	0
Ink	barrel bulk	0	3
Ivory	cwt.	1	0
Juniper berries. *See* Berries.			
Junk, rope, old	ton	1	0
Kelp	do.	1	0
Lard	cwt.	0	2
Lamp black	barrel bulk	0	3
Lead	ton	2	0
Black	do.	2	0
Ore	do.	1	0
Red and white	do.	2	0
Shot	do.	2	0
Leather	cwt.	0	2
Lemons	barrel bulk	0	3
Linseed. *See* Seed.			
Do. oil. *See* Oil.			
Lime shell	64 imp. bush.	0	8
Do. slack	do.	0	4
Loam	ton	1	0
Machinery	barrel bulk	0	3
Madder	ton	2	0
Madder roots	do.	4	0
Malt. *See* Corn.			
Manganese	do.	2	0
Marble	barrel bulk	0	3
Mats, bass	do.	0	3
Medicine. *See* Drugs.			
Mill waste	do.	0	2
Mohair yarn	do.	0	3
Molasses	do.	0	3
Morels	do.	0	3
Moss, rock	do.	0	3
Mum	do.	0	3
Manure (common)	ton	0	4
Meal	140 lbs.	0	2
Musical instruments	barrel bulk	0	3
Nuts	do.	0	3
Nutmegs	do.	0	3

		s.	d.
Oakum	barrel bulk	1	8
Oats. *See* Corn.			
Oils—Linseed, palm, rape, turpentine, sperm, whale, seal, or train	barrel bulk	0	3
Ochre	do.	0	3
Onions	bushel	0	2
Oranges	barrel bulk	0	3
Orchella weed	ton	2	8
Ore of iron. *See* Iron.			
Ore of lead. *See* Lead.			
Oysters and other shell fish	barrel bulk	0	4
Paper, viz.:—			
Writing, printing, hanging, and other paper	do.	0	3
Packing paper	do.	0	2
Peas. *See* Corn.			
Pelts	barrel bulk	0	3
Pepper. *See* Grocery.			
Perry	do.	0	3
Pig iron. *See* Iron.			
Pigs. *See* Cattle.			
Pig heads	do.	0	3
Pimento. *See* Grocery.			
Pitch	do.	0	2
Plants of trees or shrubs	do.	0	3
Plaster of Paris	ton	2	0
Plumes. *See* Grocery.			
Pumice stones	do.	2	8
Pork. *See* Beef.			
Potatoes	do.	0	4
Powder of lead. *See* Lead.			
Prunello	barrel bulk	0	3
Prunes. *See* Grocery.			
Peats	1,000	0	2
Passengers' luggage, above a barrel	barrel bulk	0	3
Quercitron. *See* Bark.			
Quills	do.	0	3
Rags, viz:—			
Linen	cwt.	0	1
Other rags, old ropes, and old leather	do.	0	0½
Raisins. *See* Grocery.			
Rape or linseed cakes.	ton.	2	0
Do., ground	do.	2	6
Rape seed. *See* Seed.			
Red lead. *See* Lead.			
Rice	barrel bulk	0	3
Rock moss. *See* Moss.			
Rosin	barrel bulk	0	3
Rum. *See* Spirits.			
Rye. *See* Corn.			
Salt	ton	1	0
Salt, refined, in packages	barrel bulk	0	3
Saltpetre	ton	2	0
Seed, viz.:—			
Flax and rape	barrel bulk	0	3
Flax, in bulk	do.	0	3
Clover	do.	0	3
Garden seeds	do.	0	3
Hemp and canary	do.	0	3
Rye grass	8 bushels	0	3
Sheep. *See* Cattle.			
Shumac	ton	2	0
Skins, viz.:—			
Calf	per dozen	0	2
Sheep	do.	0	2
Deer	do.	0	2
Kid	do.	0	2
Lamb	do.	0	2
Seal	do.	0	2
Sheep dressed	cwt.	0	2
Hare and rabbit skins	score	0	1
Slates, viz.:			
Sizeable	1,200	0	8
Countesses	do.	1	3
Duchesses and imperials	do.	2	0
Slate pencils and slabs	barrel bulk	0	3
Smalts	cwt.	0	3
Snuff	barrel bulk	0	3
Soap	ton	2	0
Soapers' waste	do.	0	6
Spermaceti	barrel bulk	0	3
Stones, viz.:—			
Rubble	ton	0	1
Hewn ashlar	do.	0	2
Rough ashlar	do.	0	1
Rubble, causeway	do.	0	1
Causeway stones, dressed	do.	0	1
Pavement flags	do.	0	4
Curb	do.	0	2
Stones—*cont.*			
Foreign gravestones	each	5	0
Home do.	do.	2	6
Scythe stones	score	0	2
Grind stones	each	0	2
Mill stones, common	ton	2	6
Burr stones	do.	5	0
Spirits, viz.:—			
Foreign imported	imperial gallon	0	1
British do.	do.	0	1
Spirits, exported	do.	0	0¼
Starch	barrel bulk	0	3
Steel	ton	2	0
Sugar, raw	barrel bulk	0	3
Refined	do.	0	3
Soda	do.	0	2
Salmon, in boxes and kits	barrel bulk	0	3
Sugar moulds	100	1	6
Tallow	ton	2	0
Tamarinds	barrel bulk	0	3
Tanners' waste	ton	1	0
Tar	barrel	0	3
Tares	quarter	0	3
Tea	chest of 80 lbs.	0	4
Thread	barrel bulk	0	3
Tin of all kinds	ton	2	0
Tobacco	barrel bulk	0	3
Tongues, smoked	do.	0	3
Do. pickled	do.	0	3
Tortoise shell	cwt.	2	0
Tow	ton	1	6
Toys	barrel bulk	0	3
Trenails	do.	0	3
Turmeric	cwt.	0	2
Twine and twisted yarn	ton	2	6
Tiles	1,000	1	0
Turnips	ton	1	0
Valonia	do.	2	0
Vases or sculptured marble	barrel bulk	0	6
Verdegris	ton	2	6
Vermilion	barrel bulk	0	3
Vinegar	do.	0	3
Vitriol	carboy	0	3
Water, soda	barrel bulk	0	3
Willow reeds	do.	0	3
Wine, in casks	do.	0	6
Do. in bottles	do.	0	6
Whalebone, dressed or undressed	ton	2	0
Wood, foreign—Calliper measure,			
Battens	50 cubic feet.	1	2
Boards, oak or wainscot	40 do.	1	6
Boards, pailing	120 do.	0	9
Deals	50 do.	1	2
Fire wood	fathom	0	6
Handspikes	120	0	9
Laths	fathom	0	9
Masts, yards, or bowsprits	50 cubic feet	1	2
Oak planks	40 do.	1	6
Oars and oar rafters	120	1	6
Rickers' boat hooks	do.	1	6
Fir	50 cubic feet	1	2
Oak	do.	1	6
Pine	do.	1	6
Hardwood	40 cubic feet	1	6
Ufers	do.	1	2
Wainscoat logs	do.	1	6
Delivered by weight, viz.:—			
Barwood	40 feet	2	0
Boxwood	do.	2	0
Brazil wood	do.	2	0
Camwood	do.	2	0
Ebony	do.	2	0
Fustic	do.	2	0
Lignumvitæ	do.	2	0
Logwood	do.	2	0
Mahogany	do.	2	0
Nicaragua wood	do.	2	0
Red wood	do.	2	0
Sassafras	do.	2	0
Rosewood	do.	2	0
Wood, home, viz.:			
Fir	50 cubic feet	0	9
Hardwood	do.	1	2
Planks and deals, fir	do.	0	9
Do. hardwood	do.	1	2
Cartwheel spokes	60 pieces	0	4
Pit props, 6 feet long, 3 inches diameter, small end	dozen	0	2
Pit props, other sizes, in proportion.			
Cabers	do.	0	1
Lath	1,000 superficial feet	0	9

		s.	d.
Wood, home—*cont.*			
Stings, hazel and oak	barrel bulk	0	0½
Pipe staves	100	1	2
Hogshead staves	120	0	9
Barrel staves	do.	0	4
Wool, British	stone of 24 lbs.	0	0½
Foreign	do.	0	1
Worsted yarn. *See* Yarn.			
Whitening	ton	0	9
Yarn, viz.:—			
Cotton, tow, or hemp	barrel bulk	0	3
Lint	do.	0	3
Worsted	do.	0	3
Yeast	do.	0	3

All other articles and goods not specially specified in the above schedule to pay at the rate per barrel bulk, 3*d.*

The barrel bulk of all articles not otherwise rated to be five cubic feet, except when the said measure shall exceed two and a half hundredweight, in which case two and a half hundredweight is to be rated a barrel bulk.

Small packages, not measuring one and a quarter cubic feet, or not weighing twenty-eight pounds, to be reckoned one fourth of a barrel bulk, and to be charged 1*d.*

N.B. The following modifications on the foregoing schedule were agreed to and adopted by the trustees, and declared to form part of the said schedule, and to be in force from and after the 29th September, 1849,—

1. That hemp or codilla brought by sea into Inverness, and for which the proper harbour dues have been paid at the quays belonging to the trustees, may be exported to any part of Ross, Inverness, or Cromarty shires, to be handspun, and may, as well as the yarn so spun, be sent out by, and brought back to, the parties so sending it, free of harbour dues.
2. That the dues on guano shall be reduced from 2*s.* to 1*s.* per ton.
3. That the duty on old iron shall be reduced from 1*s.* 4*d.* to 8*d.* per ton.
4. That common manure should be reduced from 4*d.* to 1*d.* per ton.
5. That tar shall be reduced from 3*d.* to 2*d.* per barrel.

HOME WOOD.

6. That fir, not prop-wood, brought into town to be manufactured within the royalty, shall only pay 3*d.* per 50 cubic feet, instead of 6*d.*
7. That common pit props, 3½ inches diameter at small end, shall, for every 72 feet, only pay 0½*d.*
8. That crown props, 5½ inches diameter small end, shall pay per 72 feet, 1*d.*
9. That the dues on hay shall be reduced from 1*s.* 6*d.* to 1*s.* per ton, and that straw shall be charged only 6*d.* per ton instead of 3*d.* per barrel bulk.
10. Yarn to be charged by weight, at the rate of 2*s.* 6*d.* per ton.

All other articles and goods not specially specified in the above schedule to pay at the rate of 3*d.* per barrel bulk.

The barrel bulk of all articles not otherwise rated, to be five cubic feet, except when the said measure shall exceed two and a half hundredweight, in which case two and a half hundredweight is to be rated a barrel bulk.

Small packages not measuring one and a quarter cubic feet, or not weighing twenty-eight pounds, to be reckoned one-fourth of a barrel bulk, and to be charged 1*d.*

3. DUES FOR WEIGHTS AND BARRELS:

		s.	d.
Coals, Scotch and English	ton	0	0¾
Cinders	100 bushels	0	1½
Lime shells	do.	0	1½

(See third part of schedule of Act)

The maximum rates are levied.

EXPLANATIONS OF THE PRECEDING SCHEDULES.

1. Boats belonging to the town, under five tons, to pay no anchorage.
2. Goods *bonâ fide in transitu*, having paid shore dues on importation, may be exported free, provided they be in the same form and package, and the property of the same party as when imported, and also provided such exportation shall take place within three months.
3. Shore dues and anchorage to be leviable for all vessels and goods coming within the limits of the anchorage and privileges of the port of Inverness.
4. Vessels requiring ballast will be supplied by the harbour master at 1*s.* per ton.
5. If a shipmaster prefers providing himself with ballast, he shall pay 2*d.* per ton of ballast for shore dues.
6. Ballast, when landed, to be the property of the shoremaster.
7. Goods exported, when they do not amount in all to half a barrel to an individual by a single ship or boat, shall be free from shore dues.

These dues were leased in 1852; the sum for which they were let, including the dues received at the canal (for an explanation of which see *post*), amounted in that year to 1,435*l.*

4. DUES FOR CRANES AND WEIGHING MACHINES.

The 70th section of the Act empowers the trustees to levy, for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper.

The trustees possessed no cranes in 1852; the rates for the use of the weighing machines are according to the following schedule:—

For hay, straw, and goods of that description, per ton, 2*d.*
For coal, and all such heavy goods, 1*d.*

Gross amount received in 1852, 14*l.* 15*s.* 6½*d.*

These dues are leviable by trustees appointed by and under the Act 10 & 11 Vict. c. ccix., and are applicable to the payment of the expenses of passing the Act; of an annual sum of 332*l.* to the Municipal Corporation of Inverness as compensation for the anchorage and shore dues which they used formerly to levy; of the interest on a debt of 3,000*l.* claimed by such corporation for advances made by them for improving and extending the harbour; of the principal and interest of money secured on the harbour revenues borrowed for the purposes of the port and harbour; to enlarging and improving the harbour and its works; and to watching and lighting the pier, quays, and jetties, (see sections 42, 43, & 64 of Act).

The anchorage and shore dues on vessels coming into or using the Caledonian canal below Muirtown locks, and on goods imported into or exported from such portion of the canal, are levied by the Commissioners of the Caledonian Canal: a moiety of the proceeds, less the cost of collection, is paid over by them to the trustees, (see ss. 54 & 55 of Act.)

The limits of the harbour extend from the point of junction of the Caledonian canal with the sea, on the west, to the junction of the Aultnahenrick burn with the sea, on the east, a distance of about four miles, and up the canal to the locks at Muirtown. The dues are claimed throughout the whole of these limits, but in practice they are levied only within the canal.

The debt secured on the harbour dues amounted, in 1852, to 9,000*l.* The other revenues of the trustees in that year consisted of:—Interest, 9*l.* 9*s.* 1*d.*; rent of store house, 10*l.* 9*s.*; in all, 19*l.* 18*s.* 1*d.*

The debt of 3,000*l.* secured, under the Act, to the municipal corporation, has been paid off.

In addition to the annuity of 332*l.* paid out of the harbour funds, the revenues of the municipal corporation in 1852 amounted to 1,846*l.* 19*s.* 3*d.*, including 150*l.*, proportion of expense of Police Act repaid by police commissioners. The debt charged on the burgh revenue in that year was 12,385*l.* 15*s.* 10*d.*

STOTFIELD AND LOSSIEMOUTH.

Stotfield and Lossiemouth Harbour Company.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE STOTFIELD AND LOSSIEMOUTH HARBOUR COMPANY.

1. DUES ON IMPORTS AND EXPORTS.

By the 22d. section of the Act 4 & 5 W. IV. c. lxxxvi. power is given to the Company to levy on all goods, merchandise, &c. imported into or exported out of the harbours of Stotfield and Lossiemouth the rates and duties specified in the following schedule:—

		s.	d.
Alabaster	ton	2	0
Ale, strong	50 gallons	0	9
Almonds. *See* Grocery.			
Alum, rock	cwt.	0	1¾
Anchors	ton	3	0
Animals. *See* Cattle.			
Anvils	cwt.	0	1½
Apples. *See* Fruit.			
Argol	cwt.	0	1¾
Arquebusade water	gallon	0	0½
Ashes, all kinds	cwt.	0	1¾
Bacon or hams	cwt.	0	2¼
Ballast	ton	0	1½
Barilla	do.	3	0
Bar iron. *See* Iron.			
Bark, oak	2	0	
Do. Quercitron	do.	2	8
Barley or bear. *See* Corn.			
Barley and all other groats	cwt.	0	1¾
Barley or bear meal. *See* Corn.			
Barrels, empty herring	barrel	0	1½
with fish, beef, pork, &c.	do.	0	4½
Baskets under twelve inches diameter	dozen	0	6
above twelve inches diameter	do.	1	0
Basket rods	barrel bulk	0	4½
Beans. *See* Corn.			
Bedstead or sofa	do.	0	4½
Beef or pork	cwt.	0	2¼
Beer, all kinds except black	50 gallons	0	9
black	keg of 4 gallons	0	1
Berries. *See* Fruit.			
Billiard table	barrel bulk	0	4½
Birds, singing	each	0	3
Pigeons	dozen	0	6
Quails	do.	1	0
Partridges	each	0	2
Pheasant	do.	0	4
All not mentioned	do.	0	1
Biscuit	cwt.	0	4½
Blacking	do.	0	6
Black lead. *See* Lead.			
Bleaching salts	do.	0	2¼
Blubber	ton of 252 imperial gallons	3	7
Bones of cattle, &c.	ton	1	6
Books, bound	barrel bulk	0	8
unbound	do.	0	4½
old	do.	0	4½
Bottles, green or common	6 dozen quarts and proportionally	0	4½
Earthen or stone	do.	0	4½
not enumerated	10*l.* value	1	0
broken	ton	0	6
full, in hampers	6 dozen quarts and proportionally	0	9

		s.	d.
Boxwood	cwt.	0	1¾
Bran	quarter	0	2
Brandy. *See* Spirits.			
Brass	cwt.	0	2
Bricks	1000	1	0
Brimstone	cwt.	0	1¾
Bristles	do.	0	9
Brooms, common	dozen	0	1½
Bullrushes	cwt.	0	8
Bulls. *See* Cattle.			
Butter	do.	0	2¼
Calves. *See* Cattle.			
Calves velves	cwt.	0	2¾
Candles	do.	0	4
Canvass. *See* Cloth.			
Cane reeds	200	1	0
Carboys	each	0	4
Cards, tow, wool, or blackbacks	6 dozen	0	4
Small factory	8 dozen	0	4
in package	barrel bulk	0	4½
Card tables	do.	0	4½
Carriages, 4 wheels	do.	0	4½
2 wheels	do.	0	4½
Carpets. *See* Cloth.			
Carrots	ton	0	8
Carraway seeds. *See* Seeds.			
Casks, 32 gallons or above, empty	10 gallons	0	0¾
under do., empty	do.	0	0¾
Cattle, viz. Bulls	each	1	0
Cows	do.	1	0
Calves	do.	0	6
Horses	do.	2	0
Ponies under 12 hands	do.	1	0
Ass or mule	do.	1	0
Oxen	do.	1	0
Pigs	do.	0	3
Sheep	do.	0	3
Lambs	do.	0	2
all not enumerated	do.	0	2
Caviare	cwt.	0	3
Cement	do.	0	1¾
Chairs, mahogany	each	0	2
Sedan	do.	2	0
others	do.	0	2
Chalk	ton	1	6
Cheese	do.	3	0
Chesnuts	cwt.	0	4½
Chimney tops	1*l.* value	0	6
Chocolate	cwt.	1	0
Cider	50 gallons	0	9
Cinders and Charcoal	3 bushels	0	1
Cinnamon. See Grocery.			
Clay, viz. China or stone	ton	0	6
Pipe	do.	0	6

Appendix A.

Inverness Customs Port—*cont.*

Stotfield and Lossiemouth—*cont.*

Harbour Company—*cont.*

		s.	d.
Clocks	each	1	0
Cloth : Brown or bleached linens	piece	0	1½
Osnaburgs	do.	0	1½
Sheeting	do.	0	1½
Dowlas	do.	0	1½
Ducks	do.	0	1½
Raven ducks	do.	0	1½
Ticklenburgs	do.	0	1½
Drillings	do.	0	1½
Shirtings	do.	0	1½
Silesia	do.	0	1½
Sailcloth or canvass	bolt	0	1
Bagging of all kinds, 34 ins. or under,	piece	0	1
Bagging of all kinds, above 34 inches,	do.	0	1½
Pimento bagging	do.	0	1½
Tarpaulings	do.	0	1½
Browns	do.	0	1½
N.B. Linens cut shorter to pay in proportion.			
Sacks, made	20	0	1
Clothiery, superfine	barrel bulk	0	9
Do. other qualities	do.	0	4½
Haberdashery, comprehending cotton cotton goods, &c.	do.	0	4½
Silks	do.	0	9
Hosiery	do.	0	4½
Clover seeds. *See* Seeds.			
Coaches, chaises, and gigs. *See* Carriages.			
Coals, Scotch	ton	1	0
English	2 bushels	0	1
Smithy	do.		
Cochineal	cwt.	1	4
Cocoa	ton	4	0
Cocoa nuts	100	0	4
Codilla	ton	2	6
Coffee	cwt.	0	3
Confections, all kinds	barrel bulk	0	4
Copper	ton	3	0
Old	do.	2	0
Ore	do.	0	8
Copperas	cwt.	0	1¾
Colours	do.	0	1¾
Coral	do.	0	8
Cordage	ton	3	0
Old, not in use	do.	2	0
Cordial waters	gallon	0	1
Cork	70 lbs.	0	4½
Corks	barrel bulk	0	4½
Corn and meal, viz.			
Barley and big	quarter	0	3½
Do. shelled and pearl	do.	0	3½
Beans	do.	0	3½
Do. French	do.	0	3½
Indian corn	do.	0	3½
Do. meal	10 stones	0	1½
Malt	quarter	0	3½
Oats	do.	0	3½
Oatmeal	10 stones	0	1½
Peas	quarter	0	3½
Do. split	do.	0	3½
Rye	do.	0	3½
Wheat	do.	0	3½
Flour	sack	0	4½
Cotton cloth. *See* Cloth. *See* Haberdashery.			
Cotton Wool, &c.	80 imperial pounds	0	4½
Cow, ox, or bull's hair. *See* Hair.			
Cows. *See* Cattle.			
Cranberries. *See* Berries.			
Crystal	barrel bulk	0	4½
Culm. *See* Coals.			
Currants. *See* Grocery.			
Dogs	each	1	0
Drawers, chest of	barrel bulk	0	4½
Drugs	do.	0	9
Dung and other manure	ton	0	6
Earthenware	barrel bulk	0	3½
Ebony. *See* Wood.			
Eggs	do.	0	4½
Elephants' teeth	cwt.	0	8
Emery stones	do.	0	1½
Feathers	80 imperial lbs.	0	4½
Figs. *See* Grocery.			
Fish oil. *See* Oil.			
Fish, salted and dry	barrel salted	0	4½
	per cwt. dry	0	2¼
In bulk, salted	100*l.* in value	25	0
Flax	cwt.	0	2½
Flower roots	barrel bulk	0	4½
Flint stones	ton	0	6
Do. for potters. *See* Stones.			
Flour. *See* Corn.			

		s.	d.
Fruit, viz. Apples	bushel	0	3
Pears	do.	0	3
Plums	barrel bulk	0	8
Cherries	bushel	0	3
Grapes	cwt.	0	3
Nuts (except cocoa)	barrel bulk	0	4½
Melons	each	0	1½
Peaches	100	0	2
Berries	barrel bulk	0	8
All not enumerated	10*l.* value	0	10
Furniture, household	barrel bulk	0	4½
Furriers' waste	ton	0	4
Game, viz.			
Hares	score	3	4
Rabbits	do.	3	4
All others	do.	3	4
Garden seeds. *See* Seeds.			
Geneva. *See* Spirits.			
Ginger	cwt.	0	6
Preserved	do.	1	0
Gingerbread	do.	0	4½
Glass, of all descriptions	barrel bulk	0	4½
Glue	cwt.	0	4
Goats' hair. *See* Hair.			
Grates, iron, &c.	do.	0	3
Grease	ton	2	6
Grocery, viz.			
Almonds	cwt.	0	3¾
Almonds in shell	do.	0	4¾
Cinnamon	barrel bulk	0	4
Currants	cwt.	0	1¾
Figs	do.	0	1¾
Pepper	do.	0	3
Pimento	do.	0	2
Plums	do.	0	2
Prunes	do.	0	3
Raisins	do.	0	2¼
Gum Senegal	do.	0	1½
Gunpowder	do.	0	6
Hair, all kinds	cwt. baken	0	4½
	plasterers', ton	3	9
Hair powder	cwt.	0	8
Hardware	barrel bulk	0	4½
Harpsichord	do.	0	4½
Hats	do.	0	4½
Hay	load	2	9
Hemp	ton	3	6
Herrings	barrel	0	4½
Hides, raw	barrel bulk	0	4½
Do. tanned. *See* Leather			
Honey	cwt.	0	3
Hooks	20 dozen	0	4½
Hoops of wood	1*l.* value	0	6
Do. of iron	ton	3	9
Hops	cwt.	0	6
Horns, slugs and tips	1,000	1	8
Horses. *See* Cattle.			
Household furniture. *See* Furniture.			
Indian corn, &c. *See* Corn.			
Indigo	100lbs.	0	4½
Ink	Gallon	0	0¼
Iron, viz. :—			
Bar, plate, bolt, and rod	ton	3	0
Forged	do.	3	4
Made work	do.	5	0
Hoops. *See* Hoops			
Old	do.	1	3
Cast iron goods	do.	2	6
Old and broken goods	do.	0	6
Pig	do.	1	6
Wire	cwt.	0	2
Ivory	do.	0	3
Juniper berries. *See* Berries.			
Junk, old. *See* Cordage.			
Kelp	ton	1	6
Kiln pavement	30 feet	0	4½
Lard	ton	3	0
Laths. *See* Wood.			
Lead	do.	3	0
Black	do.	3	0
Ore	do.	3	0
Red and white	do.	3	0
Shot	do.	3	6
Sugar of	cwt.	0	2
Leather, tanned and dressed	do.	0	3
Lemons and oranges	chest	0	4½
Lignumvitæ	ton	3	0
Lime	2 bushels imperial	0	0¾
Limes	barrel bulk	0	4½
Liquorice root	cwt.	0	2½
Linseed. *See* Seed.			
Oil. *See* Oil.			

		s.	d.
Loam	ton	0	4
Machinery	barrel bulk	0	4½
Mace	100lbs.	0	4½
Madder	cwt.	0	2
Roots	do.	0	2
Mahogany	1*l.* value	0	3
Malt. *See* Corn.			
Manganese	ton	3	0
Marble	per 100*l.*	60	0
Mats or basses, new	dozen	0	1
Old	do.	0	0½
Medals	10*l.* value	0	10
Medicines	barrel bulk	0	9
Meal, all kinds. *See* Corn.			
Mill waste	ton	5	0
Mohair yarn. *See* Yarn.			
Molasses	do.	3	0
Morels	cwt.	0	6
Moss, rock	ton	2	0
Mum	cwt.	0	1½
Mustard	100lb.	0	4½
Nuts. *See* Fruit.			
Nutmegs	cwt.	1	4
Nutgalls	do.	0	4½
Oakum	ton	6	0
Oats and oatmeal. *See* Corn.			
Ochre	cwt.	0	0½
Oil, viz.:			
Perfumed	lb.	0	0¼
Linseed	ton of 252 imperial gallons	4	3
Palm	do.	4	3
Rape	do.	4	3
Turpentine	do.	4	3
Vitriol	bottle	0	4½
Whale or train	ton o 252 imperial gallons	3	7
Cakes	ton	3	0
Onions	bushel	0	3
Oranges. *See* Lemons.			
Orchella weed	cwt.	0	1½
Ore of iron and lead. *See* Iron, &c.			
Orrice root	do.	0	1
Oysters	bushel	0	1½
Paper, viz.:			
Writing	barrel bulk	0	4½
Lombardy	do.	0	4½
Cartridge	do.	0	4½
Middle	do.	0	4½
Small	do.	0	4½
Passenger entering or leaving harbour, baggage of	barrel bulk	0	4½
Pearl barley. *See* Corn.			
Pease. *See* Corn.			
Pelts	ton	2	8
Pepper. *See* Grocery.			
Perry	50 gallons	0	9
Pewter	ton	3	0
Old	do.	1	8
Perfumery	barrel bulk	0	4½
Piano forte or spinnet	do.	0	4½
Pictures, under 2 feet square	picture	0	6
2 and under 4 feet	do.	1	0
4 feet and upwards	do.	2	0
Pig iron. *See* Iron.			
Pigs. *See* Cattle.			
Pigs' heads	cwt.	0	0¾
Pimento. *See* Grocery.			
Pitch	barrel	0	4½
Plaster of Paris	ton	2	8
Plated goods	barrel bulk	0	4½
Plate, silver	do.	1	0
Plums. *See* Grocery.			
Pork. *See* Beef.			
Porter	50 gallons	0	9
Potatoes	ton	1	4
Pomatum	lb.	0	0¼
Poultry, viz.:			
Geese	each	0	1½
Turkeys	do.	0	2
Fowls	dozen	0	6
Ducks	do.	0	9
Powder of lead. *See* Lead.			
Prunelloes	barrel bulk	0	8
Prunes. *See* Grocery.			
Pumice stones	cwt.	0	3
Quills, manufactured	barrel bulk	0	4½
unmanufactured	do.	0	4½
Rags	ton	3	9
Raisins. *See* Grocery.			
Rape seeds and cakes. *See* Seeds and Cakes.			
Red lead. *See* Lead.			
Rice	cwt.	0	2
Rock moss. *See* Moss.			
Ropes	in packages, barrel bulk	0	4½
Old	ton	3	0
Rosin	do.	3	9
Rum. *See* Spirits.			
Rye. *See* Corn.			
Salt	bushel	0	0¾
Rock	do.	0	0¼
Saltpetre	ton	3	4
Salmon	do.	3	4
Seed, viz.:			
Rape and flax	barrel of 32 gallons	0	4½
Clover	cwt.	0	2
Rye grass	8 bushels	0	4½
Carvy or carraway	cwt.	0	3
Sheep. *See* Cattle.			
Shoes, of all kinds	dozen	0	6
Shumach	cwt.	0	2¼
Skins, small, including seal skins	barrel bulk	0	4½
Slates	1000	3	0
Slate pencils and slates	barrel bulk	0	4½
Smalts	cwt.	0	2¼
Smelts	do.	0	3
Snuff	do.	0	6
Soap	ton	3	9
Soapers' waste	do.	2	0
Soda	do.	3	9
Spades or shovels	2 dozen	0	4½
Spanish juice	ton	3	9
Spermaceti	do.	3	0
Spirits, foreign	50 gallons	1	4
Spirits, home	do.	10	0
Starch	cwt.	0	3½
Steel	ton	3	9
Straw	load	0	2
Stones, viz.:			
Rubble freestone	100*l.* value	60	0
Hewn ashlar, ditto	do.	60	0
Rough ashlar, do.	do.	60	0
Rubble causeway	ton	0	2
Causeway, dressed	do.	0	4
Pavement, do.	do.	0	6
Building	do.	0	8
Curb	do.	0	6
Flag or turin stones	20 square feet	0	6
Grave stones, foreign	each	9	0
Ditto, home	do.	6	0
Scythe stones	250	0	4½
Grindstones	ton	3	0
Mill stones	each	5	0
All not mentioned	100*l.* value	60	0
Stucco	ton	2	8
Sugar, raw	do.	2	8
Refined	do.	5	4
Candy	cwt.	0	2¼
Tallow	ton	3	0
Tanners waste	do.	5	0
Tamarinds	cwt.	0	6
Tar	barrel	0	4½
Tea	80 imperial lbs.	0	9
Thread	barrel bulk	0	6
Tiles	1000	0	2
Tin of all kinds	ton	3	0
Do. plates	do.	3	0
Tobacco — In leaf, per cwt.		0	2¼
Tobacco — Manufactured, per 100 lbs.		0	4½
Tobacco — Stalks, per 1 cwt.		0	3
Tongues, smoked	dozen	0	1½
Do. pickled	do.	0	4
Tortoise shell	cwt	0	8
Tow	ton	3	4
Toys	barrel bulk	0	4½
Treenails. *See* Wood.			
Turmeric	cwt	0	1½
Turnery	10*l.* value	0	10
Turnips	ton	0	6
Turpentine. *See* Oil.			
Twine	cwt.	0	3
Valonia	ton	2	8
Vases or sculptured marble	barrel bulk	0	8
Verdigrease	cwt.	0	1¾
Vermilion	do.	0	8
Vinegar	50 gallons	0	9
Vitriol. *See* Oil.			
Whalebone or whalefins	ton	3	6
Wheels, coach or cart	pair	0	9
White fish. *See* Fish.			
Whitening	ton	1	8

		s.	d.
Willow reeds	barrel bulk	0	4½
Wine	50 gallons	1	6
Wood of all kinds, whether in logs, deals, planks, staves, or any other way whatever, and whether foreign or home	1*l.* value	0	6
Wool, raw, all kinds	80 lbs.	0	4½
Do. combed	100 lbs.	0	4½
Woad or wald	on	4	6
Worsted yarn. *See* Yarn.			
Yarn, viz. Lint	ton	4	6
Do. Cotton	do.	4	6
Do. Tow	do.	3	0
Do. Hemp	do.	3	6
Do. Worsted	do.	3	6

EXEMPTIONS FROM DUTIES IN SCHEDULE (A.)

1. All returned empty boxes, barrels, sacks, and packages are exempted from duties.
2. All goods landed from any vessel, and re-shipped in the same vessel, in the original packages, and without being transferred from the lander, or if the said goods having been put into other packages from the original packages having been destroyed or damaged, shall only pay duties on landing, and may be re-shipped in the same vessel upon her departure outwards, without paying duties again.
3. All goods landed from one vessel, and re-shipped in the original packages by another vessel, shall, upon re-shipment, pay one half of the rate of duties paid upon landing.
4. All goods having paid duties and half duties, and belonging still to the same person, and under the same voyage, shall not be again liable to duties, though such goods should require again to be landed or to be re-shipped by the original proprietor.
5. All empty casks or other stores shipped for or upon being returned from the fishery, or from conveying oil to market, shall be exempted from duties, as also ships' provisions, when taken on board for a voyage outwards, or landed from the same ship in consequence of not having been expended during the voyage, provided the said provisions do not exceed what is considered sufficient for the voyage.
6. The barrel bulk is understood in the foregoing schedule to contain five cube feet, except when the said measure shall exceed two hundredweight and two quarters in weight, in which case such packages or articles are to be bulked at the rate of two hundredweight and two quarters for the barrel.

(See schedule A. of Act).

The foregoing rates are levied, except in the case of the following articles, the rates on which have been reduced, viz. :—

On herrings, 30 per cent. ; salt, 40 per cent. ; flour, 2*d.* per sack ; barley ½*d.* per quarter ; oats, 1*d.* per quarter ; wheat, ½*d*, per quarter ; bark, 4*d.* per ton ; wood, an occassional abatement.

The 59th section of the Act empowers the Company to fix such reasonable rates on goods not specified in the foregoing schedule as they may think fit, provided they do not exceed one fourth of the freight of such goods.

Goods remaining on the quays longer than six lawful days to be liable to the payment of a sum not exceeding the above rates and duties for every successive twenty-four hours they shall so remain. (See s. 69 of the Act.)

No goods to be landed or shipped, for the purpose of evading the dues, within one mile of the mouths of either of the harbours. (See s. 56 of the Act.)

2. Tonnage Duties.

Under the powers of the 55th section the Company are entitled to levy on ships, vessels, barques, boats, and lighters, coming into, or using the harbours, the several rates and duties set forth in the following table :—

Class I.—For all Vessels except Herring Boats.

	s.	d.
For all vessels belonging to any port of Great Britain or Ireland when on a voyage to or from any port in Great Britain or Ireland, entering the harbours of Stotfield and Lossiemouth for safety or convenience, per registered ton	0	3
For all vessels belonging to any port of Great Britain or Ireland, entering the said harbours from any port in Great Britain or Ireland, with cargoes or parts of cargoes to unload, or loading cargoes or parts of cargoes for any port in Great Britain or Ireland, per ton	0	3¾
For all vessels belonging to any port of Great Britain or Ireland, entering the said harbours for safety or convenience, when on a voyage to or from any foreign port, per ton	0	4
For all vessels belonging to any port of Great Britain or Ireland, entering the said harbours, and loading cargoes or parts of cargoes for, or unloading cargoes or parts of cargoes from, any foreign port per ton	0	6
For all foreign vessels entering the said harbours for safety or convenience, per ton	1	0
For all foreign vessels entering the said harbours, to load or unload cargoes therein, per ton	1	6

But it shall be in the option of the Company to charge the tonnage duties on the voyage inwards or the voyage outwards at the rates specified in the above schedule, according as the voyage may be coasting or foreign; and if the charge be made on the outward voyage there shall be deducted from it the amount of the duties that may have been previously paid on the voyage inwards, but if such vessels sail in ballast they shall be charged with duties on the inward voyage only: Declaring hereby that tonnage duty shall only be once exigible upon a vessel entering the harbours, notwithstanding that such vessel may unload one cargo and load another.

Class II.

	s.	d.
For every ship, brig, sloop, bark, lighter, yacht, steam vessel, steam boat, or other vessel or boat whatever, entering or arriving at the said harbours for the purpose of landing or taking on board any goods, passenger or passengers, or touching at or taking the advantage or benefit of any of the piers or quays of the said harbours, from any country, island, or place whatever not before named in this schedule, for each and every ton the same shall measure	0	8

Class III.

	s.	d.
For all herring boats for the period of their fishing season, to be paid at the commencement of the fishery, and that in lieu of all other tonnage duties payable for such herring boats, each	7	6
For all herring boats and other boats coming into the said harbours, whether on account of stress of weather or from any cause whatever, the following tonnage duties ; viz.		
If under 20 tons, each	1	0
If above 20 and under 30 tons, each	1	6
And all above 30 tons the same as coasting vessels.		

(See schedule B. of Act.)

The rates set forth in the foregoing schedule are levied.

3. ANCHORAGE DUES.

Sixpence upon every ton register of all vessels coming into the Bay of Lossiemouth, and anchoring within one mile of the harbour's mouth for shelter, or taking advantage of the transporting buoys, but not entering either of the harbours of Stotfield or Lossiemouth. (See s. 57 of Act.)

The rate of 6*d.* per ton is levied.

Gross amount of dues levied on ships and on goods in 1852, 1,881*l.* 13*s.* 8*d.*

These dues are leviable under the powers of the Act 4 & 5 Wm. 4. cap. lxxxvi., and are the property of the Stotfield and Lossiemouth Harbour Company, who purchased Lossiemouth Harbour of the Municipal Corporation of Elgin under the powers of the 21st section of this Act. It is a trading company.

The 22d section of the Act provides that, if, after appropriating a sum to be fixed on by the directors for a sinking fund, and after payment of the salaries of the clerks and other servants of the company, the several dues and tolls shall not produce a net annual revenue of 600*l.*, the company shall be empowered to increase the rates so as to produce such annual surplus revenue, and to reduce and vary the same as they shall find expedient.

It is stated that since 1839 the sum of 4,161*l.* has been expended on the construction and maintenance of new works.

By the 62nd section, power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the duties on all foreign vessels and goods carried in such vessels, or on such foreign vessels, &c. as may be deemed expedient, to those payable in respect of British vessels, &c. Differential dues are not in practice claimed or levied.

By the 60th section, regular packets, passage boats, and ferry boats may compound for the rates by the year or trip.

INVERGORDON.

Invergordon.

R. B. Æ. Macleod, Esq.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE LESSEE OF R. B. Æ. MACLEOD, ESQ., AT INVERGORDON.

I. TONNAGE DUTY.

By the 9th section of the Act 7 Geo. 4. cap xliii., the proprietor of the harbour is empowered, so soon as he shall have expended the sum of 2,350*l.* on the improvement of the harbour, to levy upon all ships, vessels, and boats of whatsoever description, coming into or using the harbour, or shall anchor within its limits, any sums not exceeding the several rates and duties specified in the following schedule :—

For every ship, vessel, or boat, if under the burden of twenty tons, the sum of 2*d.* per ton.

If of the burden of 20 tons, and under 50 tons, the sum of 3*d.* per ton.

If of the burden of 50 tons, and under 100 tons, the sum of 4*d.* per ton.

And if of the burden of 100 tons or upwards, the sum of 6*d.* per ton.

And for every ship, vessel, or boat that shall be laid up, unemployed within the said harbour, an additional sum of 3*d.* per ton for every and each month she shall be so laid up.

The dues in practice levied are according to the following scale :—

		s.	*d.*
If under 6 tons, to pay	each	0	3
If 6 tons, and under 10 tons	do.	0	6
10 tons, and under 15 tons	do.	1	0
15 tons, and under 20 tons	do.	1	6
20 tons, and under 30 tons	do.	2	0
30 tons, and under 80 tons	per ton	0	1
80 tons, and under 100 tons	do.	0	1½
100 tons and upwards	do.	0	2
And for each ship, vessel, or boat that shall be laid up unemployed within the said harbour, an additional sum per month of 3*d.* per ton	do.	0	3

No dues are charged unless vessels break bulk.

2. DUES ON IMPORTS, AND EXPORTS, AND PASSENGERS.

Under the same and the 13th sections power is given to levy on all commodities exported from or imported into the harbour, and on passengers, any sums not exceeding the several rates specified in the following schedule :—

	s.	*d.*
For every load of fir timber, balks, or other description, reckoning fifty cubic feet to the load	1	6
For every load of hard wood	2	0
For every hundred running feet of deals, plank, or other description of boards, three inches thick, and in proportion for a less or greater thickness	3	0
For every fathom of lathwood	1	0
For all staves, spokes of wheels, oars, hoops, or other wood not measurable, to pay according to the ton bulk of 40 cubic feet	1	6
For every quarter of wheat, barley, oats, or other grain, rye grass seed, or pulse, of eight imperial bushels	0	2
For every boll of potatoes, of four imperial bushels	0	1
For every hundredweight of wheat flour, oat or barley meal, or any other meal, pot or pearl barley	0	1
For every hundredweight of rice, biscuit, or split peas	0	3
For every barrel of salted beef, cod, herrings, or other provisions	0	6

Appendix A.

Inverness Customs Port—*cont.*

Invergordon—*cont.*

R. B. Æ. Macleod, Esq.—*cont.*

	s.	d.
For every such quantity when fresh	0	3
For every pipe, puncheon, or piece of wine or spirits, and so in proportion for every larger or smaller quantity	2	0
For every hogshead of ale, beer, or porter, and so in proportion for a larger or smaller quantity	1	0
For every hogshead of sugar or molasses, and so in proportion for a larger or smaller quantity	2	0
For every parcel of wool, cotton, or flax, per hundredweight	1	0
For every coach or four-wheeled carriage	2	0
For every two-wheeled carriage	1	0
For every pair of coach or cart wheels	0	6
For every passenger coming to or going from the said harbour	1	0
For each horse, mule, bull, cow, or ox	0	4
For every score of calves, sheep, pigs, or other small animals, and so in proportion for any greater or less number	3	4
For every score of colts, fillies, or ponies unshod, and so in proportion for any greater or less number	3	4
For every hundredweight of copper, lead, tin, or other metal, except iron	0	6
For every hundredweight of iron	0	2
For every barrel or coals	0	1
For every ton of salt	1	6
For every boll of lime containing four imperial bushels	0	1
For every thousand bricks or tiles	1	0
For every thousand slates	1	0
For every hundred feet of dressed freestone, or paving stone, superficial measure, or other dressed stone	1	0
For every ton of rough freestone, limestone, or other stone	0	3
For every trunk, chest, box, or bag, per barrel bulk, and so in proportion	0	6
For every hundredweight of butter or cheese	0	6
For every barrel of oil, tar, pitch, pot, or other ashes	0	4
For every ton of kelp	1	6
For every hundredweight of hemp, cordage, or plaster hair	0	6
For every empty hogshead	0	2
For every empty barrel	0	1
All packages, not herein-before regulated as to size or weight, to pay according to the barrel bulk	0	6

(See schedule of Act.)

Goods not specified in the foregoing schedule may be charged with a rate not exceeding one-fourth of the freight of such goods. (See s. 14 of Act.)

The dues in practice levied are according to the following scale :—

	s.	d.
For every load of fir timber, balks, or other description, reckoning 50 cubic feet to the load	1	0
Every load of hardwood	1	6
Every 100 running feet of deals	0	3
Every fathom of lathwood	0	2
All staves, spokes of wheels, oars, hoops, or other wood, not measurable, to pay per ton bulk of 40 cubic feet	1	0
Every quarter of wheat, barley, oats, or other grain, of eight imperial bushels	0	1
Every quarter of rye-grass seed	0	2
Every quarter of bone dust	0	2
Every boll of potatoes, of four imperial bushels	0	1
Every boll of wheat, flour, oat or barley meal, or any other meal	0	1
Every hundredweight of rice, biscuit, or split peas, pot or pearl barley	0	1
Every barrel of salted beef, cod, herrings, or other provisions	0	2
Every such quantity, when fresh	0	2
Hides, ox, cow, horse, wet or dry, each	0	1
Every dozen of sheep skins	0	3
Every pipe, puncheon, or piece of wine or spirits, and in proportion for a larger or smaller quantity	1	6
Every hogshead of ale, beer, or porter, and in proportion for a larger or smaller quantity	0	4
Every hogshead of sugar or molasses, per barrel bulk of two hundredweight, and so on in proportion	0	2
Every parcel of wool, cotton, or flax, per hundredweight	0	6
Every coach or four-wheeled carriage	2	0
Every two-wheeled carriage	1	0
Every pair of coach or cart wheels	0	6
Every horse, mule, bull, cow, or ox	0	4
Each score of calves, sheep, lambs, pigs, or other small animals, and in proportion for a greater or less number	2	6
Each score of colts, fillies, or ponies, unshod, and so on in proportion for a greater or less number	3	4
Every hundredweight of copper, lead, tin, or other metal, except iron	0	1
Every hundred weight of iron	0	1
Every barrel of coals	0	0½
Every ton of salt	0	10
Every ton of oilcake	1	4
Every boll of lime, containing four imperial bushels	0	0½
Every thousand bricks or tiles	0	6
Every thousand slates	0	6
Every hundred feet of dressed freestone, or paving stone, superficial measure, or other dressed stone	0	6
Every ton of rough freestone, limestone, or other stone	0	1
Every trunk, chest, box, or bag, per barrel bulk, and so on in proportion	0	3
Every box of salmon, per barrel bulk	0	3
Every hundred weight of butter or cheese	0	4
Every barrel of oil, tar, pitch, pot or pearl ashes	0	2
Every ton of kelp	1	0
Every ton of guano	1	4
Every hundredweight of hemp, cordage, or plaster hair	0	1½
Every empty hogshead	0	1
Every empty half hogshead	0	0½
Passengers' luggage, per barrel bulk	0	3
Every small parcel, if not exceeding one-fourth of its freight, to pay	0	1
All packages not herein before regulated as to size and weight, to pay, per barrel bulk	0	2

Goods remaining on the wharf for a longer period than 48 hours to be liable to similar rates and duties for every successive period of forty-eight hours they shall so remain. (See s. 23 of Act.)

The dues were leased in 1852 for 570*l.*

These dues are leviable under the powers of the Act 7 Geo. IV. c. xliii., and are the private property of Robert Bruce Æneas Macleod, Esq. It is stated that, in 1838, 500*l.* was expended on the harbour, and that a further sum of 198*l.* has been so expended since 1850, by the proprietor.

The limits of the harbour embrace that part of the sea shore extending from the pier at Invergordon, westward to the boundary of the land of Dalmere, and from the pier eastward to the boundary of the land of Balinvraid or Balintraid, and one mile seaward. The dues are levied throughout the whole of these limits.

By the 15th section, power is given to reduce, and again raise the dues, but not exceeding the statutable rates.

Boats under 20 tons burthen, and goods, passengers, &c., carried in them, using the ferry pier constructed by the Commissioners for Highland roads and bridges within the limits of the harbour, are exempt from the foregoing rates and duties. (See s. 18 of Act.)

BELLEPORT.

Description of Dues and Charges levied by George Ross, Esq., at Belleport.

1. Dues on Ships.

One penny per register ton on ships using the pier.

2. Dues on Coal.

Twopence per ton on coal delivered at the pier.

Gross amount of dues on ships and coal levied annually on an average of the last five years, 40*l.*

These dues are levied for the use of the pier at Belleport, by the proprietor, George Ross, Esq., who built it about 20 years ago. It is stated that the proceeds are expended on the maintenance of the pier.

HOPEMAN.

Description of Dues and Charges levied by Vice Admiral Archibald Duff at Hopeman.

1. Shore Dues.

On goods imported or exported at the harbour, according to the following schedule :—

		s.	d.
Ballast loading	per ton	0	1
N.B,—No dues on discharging ballast.			
Bark	per ton	1	8
Barrels, empty herring	per barrel	0	0½
Do. containing herrings	do.	0	1½
Bones, ground and unground	per ton	0	10
Carriages, four wheels	each	2	0
Do., two ditto	do.	1	6
Cattle, viz.:			
Bulls, cows, oxen	each	0	8
Ponies, under 12 hands high, ass, or mule		1	0
Horses	each	1	4
Calves	do.	0	3
Lambs and Pigs		0	1½
Sheep and Sheep dogs		0	2
All other dogs	each	0	6
Coals, viz.:			
English	per ton*	0	8
Scotch	do.	0	6

		s.	d.
Corn, viz.:			
Wheat	per quarter	0	2
Barley and bear	do.	0	1¾
Oats	do.	0	1½
Flour	per sack	0	2
Potatoes	ton	0	10
Salt	do.	0	9
Slates, viz.:			
Duchesses	1000	3	0
Countesses	do.	2	0
Common	do.	1	3
Stones, viz.:			
Causeway and pebble stones	ton	0	2
Pavement, crib, and building stones, dressed	do.	0	4
Foreign gravestones	each	0	5
Scots gravestones	do.	0	9
Wood, viz.			
Mahogany	*l.* value	0	3
Staves	do.	0	3
All other kinds	do.	0	4

* The present charge is 25 per cent less than the maximum rate.

All goods, merchandise, wares, or commodities, not above mentioned, and paying freight according to their barrel bulk, are to be charged, if imported or exported at the harbour, at the rate of 2*d.* per barrel bulk, and by steam-boats, at 1*d.* per barrel bulk.

The barrel bulk is understood, in the foregoing schedule, to contain 5 cubic feet, except when the said measure shall exceed two hundredweight and two quarters in weight; in which case such packages or articles are to be bulked at the rate of two hundredweight and two quarters for the barrel.

Small packages, though under 56 lbs., shall be reckoned one-fourth of a barrel bulk; and to be charged one halfpenny from sailing vessels, and a farthing from steam-boats.

2. Tonnage Duties.

		s.	d.
All vessels entering the harbour for safety or convenience	registered ton	0	2
All vessels, when loading or discharging cargoes, or part thereof	ton	0	3
All boats engaged in the herring fishery, for the period of the fishing season, to be charged at the commencement of the fishing,	each	7	6

Appendix A.

Inverness Customs Port—*cont.*

Hopeman—*cont.*

Vice Admiral A. Duff—*cont.*

	s.	d.
Boats employed to take goods to and from steamers, and sanctioned for this purpose by the proprietor, to pay 7*s.* 6*d.* for the season, for all the boats so employed	7	6
All boats entering the said harbour from distress of weather, or otherwise, if under 20 tons, each	0	8
Above 20 tons, and under 30 tons do.	1	0
Above 30 tons, the same as coasting vessels.		

Gross amount of dues on goods and vessels levied in 1852, 84*l.* 5*s.*

These are ancient dues, the property of Vice Admiral Archibald Duff, the proprietor of the harbour.

It is stated that, during the last eighteen years, the proprietor has expended 7,000*l.* on the harbour.

Boats engaged in the white fishery are exempt from all dues; and white fish caught by boats belonging to the harbour are exempt from shore dues.

CROMARTY.

Cromarty.

Harbour Trustees.

Description of Dues and Charges levied by the Cromarty Harbour Trustees.

1. Dues on Imports and Exports.

By the 2d section of the Act 4 Will. IV., cap. xlviii., the trustees are empowered to levy on goods, wares, merchandise, &c. exported from or imported into the harbour, the following tolls, rates, and duties:—

For every boll of grain, consisting of four firlots, one halfpenny:
For every boll of meal, one farthing:
For every barrel of English coals, consisting of three Winchester bushels, one halfpenny:
For every ton of Scots coals, consisting of twenty hundredweight, three-pence:
For every gross of quart bottles, one penny; and for other bottles in proportion to their size:
For each one hundred bolls of lime, one shilling and sixpence:
For each boll of foreign salt, three farthings:
For each boll of native salt, one halfpenny:
For every forty solid feet of wood, in logs, fourpence:
For each one thousand slates and pantiles, sixpence:
For each one thousand bricks, fourpence:
For each barrel of salmon, one penny farthing:
For each one hundred salmon kitts, one shilling and eightpence:
For each barrel of herrings, three farthings:
For each one hundred barrel hoops, one halfpenny:
For each one hundred and fifty half barrel hoops, one halfpenny:
For each one thousand Virginia barrel staves, one shilling; and so in proportion for other staves:
For all coarse goods not herein particularly rated or enumerated, two shillings on each one hundred pounds of their value; and so in proportion for any greater or lesser value:
For each barrel of goods usually imported or exported in barrels, one penny:
For each small parcel, one halfpenny:
For all empty casks, one fourth part of what they pay when full.

The maximum rates are levied.

2. Anchorage Dues:

And under the same section the trustees are entitled to levy on every vessel, bark, lighter, boat, or other vessel trading to and from, or using the harbour, the following duties:—

For every vessel of three hundred tons or upwards, eight shilling.
For every vessel from two hundred to three hundred tons, seven shillings:
For every vessel from one hundred and fifty to two hundred tons, six shillings:
For every vessel from one hundred to one hundred and fifty tons, five shillings:
For every vessel from seventy-five to one hundred tons, four shillings:
For every vessel from fifty to seventy-five tons, three shillings:
For every vessel from thirty to fifty tons, two shillings:
For every vessel from fifteen to thirty tons, one shilling:
For every vessel from six to fifteen tons, sixpence:
And for every vessel under six tons, threepence.

The maximum rates are levied.

These dues were let in 1852 for 65*l.*

These dues are leviable by trustees appointed by the Act 4 Wm. IV. cap. xlviii. and are applicable to the payment of the expenses of passing the Act; of the principal and interest of borrowed money; to the improvement and maintenance of the harbour and its works, to the construction of piers, jetties, and other works that may be deemed necessary; to the payment of the salaries of the officers and servants of the trustees, and to no other use or purpose whatsoever. (See section 12 of Act.)

The 13th section provides that the trustees shall annually make a computation of the amount necessary for the requirements of the harbour, including a sinking fund for the liquidation of any harbour debt, and that the amount to be levied shall not exceed such computation; and by the 3d section of the Act power is given to reduce and again raise the dues, but not to exceed the statutable rates.

A debt of 1,100*l.* is charged on the harbour dues; there is no other security, and the trustees possess no other revenues.

FORTROSE.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF FORTROSE.

1. SHORE DUES.

		s.	d.
Ale, beer, and porter	hhd.	0	4
Aqua vitæ and other spirits	gallon	0	0½
Bark	cwt.	0	2
Barley, milled or struck	bag	0	1
Bricks	1,000	0	4
Butter	stone	0	1
Cheese	stone	0	0½
Coals, English, ¼*d.* per barrel or 3½*d.* per ton, per barrel		0	0½
Coals, Scotch, ¼*d.* per barrel or 3½*d.* per ton	ton	0	3½
Deals, 12 feet long	dozen	0	1
Fish: large cod, skate, ling, &c.	each boat	1	0
Irish herrings	cran	0	1
Packed, do.	barrel	0	1
Grain: wheat, oats, barley, peas, beans, &c, per quarter		0	1
Hemp and flax	cwt.	0	1
Hides: ox, cow and horse, tanned or not, wet or dry	each	0	0½
Live stock: horses and cattle	do.	1	0
Calves, sheep, pigs, &c.	do.	0	1
Bone dust	quarter	0	1
Guano	ton	0	4
Iron: bar or pig	cwt.	0	0½
Metal, lead, &c. &c.	do.	0	0½

		s.	d.
Lime	boll	0	0½
Malt	quarter	0	2
Meal	boll	0	1
Flour	sack	0	1
Oil	20 gallons	0	3
Potatoes	boll	0	1
Salt	ton	0	6
Slates	1,000	0	5
Skins: sheep	dozen	0	2
Goats, &c.	do.	0	3
Stones	ton	0	0½
Tallow and grease	cwt.	0	1
Tar	barrel	0	2
Tiles	1,000	0	6
Timber: pit props 6 feet long	dozen	0	1
Foreign and British	load of 50 feet	0	9
Staves: oak	1,000	1	9
Birch, alder, and fir	do.	0	4½
Wool	24 lbs.	0	1
Grocery and bale goods	barrel bulk	0	2

REGULATIONS.—All other goods not specified in the above table to pay according to the barrel bulk at the rate of 2*d.* per barrel.

2. ANCHORAGE.

	s.	d.
Vessels, per ton register, for first 50 tons	0	1
For every ton above 50	0	0½
Boats, except laden with fish	1	0

3. DUES ON WEIGHTS AND MEASURES.

	s.	d.
Coals, Scotch and English, per ton	0	0¾
Coal and lime barrels, per hundred	0	6

1. Articles on which shore dues have been paid on importation may be exported free, provided they be in the same form and package as when imported.
2. Shore dues and anchorage to be levied for all vessels coming within the limits of the anchorage.
3. All goods loaded or unloaded on either side of the Chancery Point or elsewhere, as far as the jurisdiction of the town extends, are leviable in payment of the same shore dues as if brought up to the town quay, although unload out of one vessel into another.
4. Persons shipping or landing goods must give notice to the shore-master under the penalty of double dues.
5. Vessels requiring ballast will be supplied by the shore-master at fair compensation.
6. Ballast when landed is the property of the shore-master.

N.B. It is the duty of the Dean of Guild officer to see that coals, lime, &c. are fairly weighed and measured.

These dues were let in 1852 for 38*l.*, of which sum 9*l.* has not been received.

These dues are leviable under royal charters, dated in 1592 and 1612, confirming previous charters, and ratified by the Scottish Parliament, 17th Sept. 1641, and are the property of the Municipal Corporation of Fortrose. The proceeds form part of the general revenue of the burgh, subject to the yearly payment of one pound sterling to Her Majesty's Comptroller in Exchequer, and to maintaining and cleansing the harbour, and removing sand banks therein. The sum expended on this account in 1852, was 14*l.*

Information with respect to the other corporate revenues in 1852, has not been furnished.

The burgh revenues are not charged with a debt.

The limits within which the dues are claimed extend from Craigwood Burn round the shores to the Rosemarkie Burn within the liberties of the burgh, but in practice they are levied chiefly at the harbour of Fortrose.

PORTMAHOMACK.

Portmahomack.

Commissioners of Highland Roads and Bridges.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMISSIONERS OF HIGHLAND ROADS AND BRIDGES.

By the 35th section of the Act 4 Geo. 4. cap. 56., power is given to the Commissioners of Highland Roads and Bridges to levy at any one of the ferry piers and shipping quays erected by such Commissioners for forming a fund for maintaining the same in repair, the following rates and duties:—

1st. For every ferry-boat plying for hire, or other boat, arriving at, or departing from, the shipping quay (before any person shall be permitted to embark or land), twopence.

DUES ON GOODS.

2d. For all goods, or other commodities, embarked in, or landed at, the shipping quay, from any vessel or boat (not being a ferry-boat plying for hire, or vessel whose tonnage is registered) twopence

Appendix A.

Inverness Customs Port—*cont.*

Portmahomack—*cont.*

per ton weight; and any fractional part of a ton weight, less than a quarter, half, or three-quarters of a ton, shall be charged as a quarter, half, or three-quarters of a ton respectively; and any fractional part exceeding three-quarters of a ton shall be charged as a whole ton.

Harbour Dues.

3d. For every vessel, whose tonnage is registered, arriving with any cargo whatsoever, twopence for every ton of the registered tonnage of such vessel; and a like rule of charge on every such vessel departing with any cargo whatsoever.

The maximum rates are levied at Portmahomack.

Let in 1854 for 55*l.*

Commissioners of Highland Roads and Bridges—*cont.*

These dues are leviable by the Commissioners of Highland Roads and Bridges, and are applied to the maintenance of the pier, for which purpose, it is stated, they are inadequate.

Avoch.

AVOCH.

Lady Mackenzie.

It is stated that dues are levied by Lady Mackenzie, at Avoch, but the particulars of them have not been furnished.

Findhorn.

FINDHORN.

H. A. J. Munro, Esq

Description of Dues and Charges levied by Hugh Andrew Johnstone Munro, Esq., at Findhorn.

1. Anchorage Duties.

Under the provisions of the Act 18th Geo. 3. c. 70., Hugh Andrew Johnstone Munro, Esq., is empowered to levy on any ships, vessels, barks, lighters, and boats trading to and from the harbour, or coming and loading or unloading their cargo within the bar of Findhorn, the following duties:—

	d.
Every vessel of 300 tons, or upwards	8 0
„ from 200 to 300 tons	7 0
„ from 150 to 200 tons	6 0
„ from 100 to 150 tons	5 0
„ from 75 to 100 tons	4 0
„ from 50 to 75 tons	3 0
„ from 30 to 50 tons	2 0
„ from 15 to 30 tons	1 0
„ from 6 to 15 tons	0 6
„ below 6 tons	0 3

The maximum rates are charged.

Gross amount levied in 1852, 30*l.* 18*s.* 10*d.*

2. Rates on Goods.

The same Act authorizes to be taken on goods the following tolls and duties:—

		s.	*d.*
Grain	boll of 4 firlots	0	0½
Wheat	100 quarters	8	4
Barley	do.	5	10
Oats	do.	5	10
Meal	boll	0	0¼
Coals, English	barrel	0	0½
Do.	ton	0	4½
Scots	do.	0	3
Bottles:—			
Quarts	gross	0	1
Others in proportion to size.			
Lime	100 bolls	1	6
Salt:—			
Foreign	boll	0	0¾
Do.	ton	0	5
Native	boll	0	0½
Do.	ton	0	5

		s.	*d.*
Wood, logs	each 40 solid feet	0	4
Slates	1,000	0	6
Bricks	do.	0	4
Salmon	barrel	0	1¼
Do.	100 kits	1	8
Herrings	barrel	0	0¾
Barrel hoops	100	0	0½
Half	150	0	0½
Staves, Virginia barrel	1,000	1	0
Others in proportion.			
Coarse goods not particularly rated	100*l.* value	40	0
And so on in proportion.			
(*See* Schedule, post.)			
Goods imported or exported in barrels	barrel	0	1
Empty casks one-fourth of what they pay in full.			
Small parcels	each	0	0½

The maximum rates are charged.

The goods enumerated below may be charged at the option of merchants and owners of vessels, either at the rate of 2*l.* on each 100*l.* of their value, or according to the following rates:—

		s.	*d.*
Timber	50 cubic feet	0	5
Sawn	do.	0	7½
Pit props	72 lineal feet	0	0¾
Barrel wood	1,000 superficial feet	0	7
Foreign lathwood	fathom, 6 feet square	1	6
Wheel spokes	100	0	1
Trienals	100 of 18 inches	0	0½
Stones:			
Rubble	ton	0	3
Hewn	do.	0	4
Iron	do.	0	8
Potatoes	do.	0	4½
Bark	do.	1	8
Whitening	do.	0	6
Guano	do.	1	0

		s.	*d.*
Bones of cattle	ton	1	0
Prepared manure	do.	0	6
Bone dust	quarter	0	1
Tar	barrel	0	1
Herrings	do.	0	0¾
Pork	do.	0	1
Cinders	do.	0	0½
Flour	sack	0	0½
Iced salmon	box	0	1
Cattle	each	1	0
Horses	do.	2	0
Sheep	do.	0	1
Pigs	do.	0	1
Dogs	do.	0	1

Gross amount levied in 1852, 439*l.* 13*s.* 8*d.*

3. Dues for Weights and Measures.

	s.	d.
For every 10 tons salt	0	4
„ 10 do. Scotch coals	0	10
„ 100 bolls of grain (being 52 quarters wheat, 76 quarters barley, or 76 quarters oats)	0	6
„ 100 bolls of slacked or Scotch lime	0	6
„ 100 bolls of lime shells	1	6
„ 100 barrels coals	0	10

Gross amount levied in 1852, 21*l.* 11*s.* 5*d.*

4. Plankage Dues.

	s.	d.
For every vessel bringing general cargoes	0	6
„ 10 tons salt	0	1½
„ 100 bolls of grain (being 52 quarters wheat, 76 quarters barley, or 76 quarters oats,	0	2
„ 100 barrels herrings	0	3

Gross amount levied in 1852, 1*l.* 3*s.* 5*d.*

5. Stream Anchor and Buoy Dues.

For every vessel under 40 register tons, 6*d.*
„ above „ 1*s.*

Gross amount levied in 1852, 6*l.* 5*s.* 6*d.*

The tonnage dues and the dues on goods are leviable under the powers of the Act 18 Geo. 3. c. 70., and are the private property of Hugh Andrew Johnstone Munro, Esq.

It is stated that prior to 1852, upwards of 2,000*l.* was expended on the erection of a new pier; and that during 1852 and the two following years a further sum of 135*l.* 14*s.* 6*d.* was laid out on the repairs of old works.

NAIRN.

Nairn.

Municipal Corporation.

Description of Dues and Charges levied by the Municipal Corporation of Nairn.

1. Anchorage and Tonnage Dues.

	s.	d.
Vessels of 12 tons and upwards, each — per register ton	0	1½
Boats under 12 tons — each oar	0	1

2. Dues on Goods imported and exported.

	s.	d.
Acorns — barrel bulk of 5 cubic feet, or 2½ cwt.	0	3
Alabaster — do.	0	3
Ale — do.	0	3
Almonds. *See* Grocery.		
Alum, rock — cwt.	0	1¼
Anchors — do.	0	1¼
Animals. *See* Cattle.		
Anvils — do.	0	1¼
Apples. *See* Fruit.		
Argol — cwt.	0	1¼
Arquebusade water — gallon	0	0½
Ashes, all kinds — cwt.	0	1¼
Bacon or hams — barrel bulk	0	3
Ballast — ton	0	1
Barilla — do.	1	8
Bar iron. *See* Iron.		
Bark, oak — ton	1	8
Do. quercitron — do.	1	8
Barley or bear. *See* Corn.		
Barley, shelled or pearl, and grotts — cwt.	0	1¼
Barley or bear meal. *See* Corn.		
Barrels, empty — barrel	0	1
Do. with beef, pork, &c. — barrel bulk	0	3
Baskets — do.	0	2
Basket rods — do.	0	3
Beans. *See* Corn.		
Beef, pork, and other meats, cured and fresh — do.	0	3
Beer, all kinds, except black — do.	0	3
Do. black — keg of 3 gals.	0	1
Berries. *See* Fruit.		
Billiard table — barrel bulk	0	3
Birds, viz.:—		
Pigeons — dozen	0	1
Quails — do.	0	1
Partridges — do.	0	4
Grouse — do.	0	6
Pheasants — do.	0	8
All not mentioned — each	0	1
Biscuit — cwt.	0	2
Blacking — barrel bulk	0	3
Black lead. *See* Lead.		
Bleaching salts — cwt.	0	1½
Blubber — 26 gallons	0	3
Bones — ton	1	0
Bone dust, or bones crushed — ton of 40 bushels	1	0
Books, bound and unbound — barrel bulk	0	3
Boots and shoes — do.	0	3
Bottles, empty, green or common — barrel bulk	0	3
Do. Earthen or stone — do.	0	3
Do. broken — ton	0	4
Do. full, and not enumerated per 100*l.* of value, and proportionally	40	0
Boxwood — do.	40	0
Bran — 80 lbs.	0	1
Brandy. *See* Spirits.		
Brass — cwt.	0	1½
Bricks, common — 1,000	0	6
Do. fire — do.	1	0
Extra sizes in proportion.		
Brimstone — cwt.	0	1¼
Bristles — barrel bulk	0	3
Brooms, common — dozen	0	1
Bulrushes — ton	1	0
Bulls. *See* Cattle.		
Butter — stone	0	0½
Boxes, salmon, empty — each	0	1
Cakes. *See* Oil.		
Calves. *See* Cattle.		
Calves velves — barrel bulk	0	3
Candles — do.	0	3
Canvas. *See* Cloth.		
Cane reeds — 120	0	3
Carboys — each	0	3
Cards, tow, wool, or blackbacks — 6 dozen	0	3
Do. small factory — 8 do.	0	3
Do. in package — barrel bulk	0	3
Card tables — do.	0	3
Carriages, coaches, chaises, gigs, &c.:		
Chariot or coach, double-seated, four wheels — each	10	0
Other close carriages, with four wheels — do.	8	0

		s.	d.
Carriages, coaches, &c.—*cont.*			
Phætons, and other open carriages, with four wheels and covers	each	7	0
Do. do. without covers	do.	5	0
Gigs, dog-carts, and other carriages, with two wheels	do.	3	0
Carpets. *See* Cloth.			
Carrots	ton	0	5
Carraway seeds. *See* Seeds.			
Casks, empty	10 gallons measure	0	0½
Cattle, viz.:—			
Bulls	each	2	0
Cows and oxen	do.	1	6
Do. under 4 cwt.	do.	1	0
Calves	do.	0	4
Horses	do.	2	0
Ponies under 14 hands	do.	1	6
Ass or mule	do.	1	0
Pigs	do.	0	3
Sheep	do.	0	2
Lambs	do.	0	1
All not enumerated	do.	0	2
Caviare	barrel bulk	0	6
Cement	cwt.	0	1½
Chairs, sedan	chair	1	0
Chalk	ton	0	10
Cheese	stone	0	0½
Chestnuts	barrel bulk	0	3
Chimney cans, common	each	0	0½
Do. metal, and ornamented	do.	0	1
China ware	barrel bulk	0	3
Chocolate	do.	0	3
Cider	27 gallons	0	3
Cinders, charcoal, and coke	ton	0	5
Cinnamon. *See* Grocery.			
Clay, viz.:			
China or stone, and fire clay	do.	1	3
Pipe	do.	0	5
Common	do.	0	1
Clocks, common	each	1	0
Do. American	do.	0	3
Cloth:—			
Brown or bleached linens	barrel bulk	0	3
Osnaburgs	do.	0	3
Sheeting	do.	0	3
Dowlas	do.	0	3
Ducks	do.	0	3
Raven ducks	do.	0	3
Ticklenburgs	do.	0	3
Drillings	do.	0	3
Shirtings	do.	0	3
Silesians	do.	0	3
Hessians or wrapping	do.	0	3
Sailcloth or canvass	do.	0	3
Bagging and sacking of all kinds	do.	0	3
Pimento bagging	do.	0	3
Tarpaulings	do.	0	3
Browns	do.	0	3
Carpeting	do.	0	3
Rugs	do.	0	3
Cloth, clothiery, superfine	barrel bulk	0	3
Ditto, other qualities	do.	0	3
Haberdashery, comprehending cotton goods, &c.	do.	0	3
Silks	do.	0	3
Hosiery	do.	0	3
Clover seeds. *See* Seeds.			
Coaches, chaises, and gigs. *See* Carriages.			
Coals, Scotch, English, and smithy	ton	0	5
Cochineal	cwt.	1	0
Cocoa	barrel bulk	0	3
Cocoa nuts	do.	0	3
Codilla	ton	1	8
Coffee	barrel bulk	0	3
Confections, all kinds	do.	0	3
Copper	cwt.	0	1½
Old	do.	0	1
Ore	ton	1	0
Copper utensils	cwt.	1	0
Copperas	do.	0	3
Colours	do.	0	1
Coral	do.	1	0
Cordage	do.	0	1½
Cordial waters	gallon	0	1
Cork	cwt.	0	3
Corks	barrel bulk	0	3
Corn, meal, and flour, viz.:—			
Wheat and malt	quarter	0	3*
Barley, bigg, beans, pease, and rye	do.	0	2†
Oats, Indian corn, and maize	do.	0	1½‡
Flour	sack	0	3
Meal, of all kinds	cwt.	0	1
French beans	do.	0	1¼

		s.	d.
Corn, &c.—*cont.*			
Split pease	do.	0	1¼
Shelled and pearl barley	do.	0	1¼
Cotton cloth. *See* Cloth, haberdashery.			
Cotton wool, &c.	cwt.	0	1¼
Cow, ox, or bull's hair. *See* Hair.			
Cows. *See* Cattle.			
Cranberries. *See* Berries.			
Crystal	barrel bulk	0	3
Culm. *See* Coals.			
Currants. *See* Grocery.			
Dogs, sporting	each	0	6
Other dogs	do.	0	3
Drugs	barrel bulk	0	4
Dung. *See* Manure.			
Earthenware, common	barrel bulk	0	2
Ebony. *See* Wood.			
Eggs	do.	0	3
Elephant's teeth	cwt.	1	0
Emery stones	barrel bulk	0	3
Feathers	stone	0	1
Figs, *See* Grocery.			
Fish oil. *See* Oil.			
Fish, white, cured, salted, and dry	barrel bulk	0	2
Flax	cwt.	0	1½
Do., manufactured	barrel bulk	0	3
Flower roots	do.	0	3
Flint stones	cwt.	0	0½
For potters. *See* Stones.			
Flour. *See* Corn.			
Fruit, viz.:—			
Apples	barrel bulk	0	3
Pears	do.	0	3
Plums	do.	0	3
Cherries	bushel	0	3
Grapes	cwt.	0	3
Nuts (except cocoa)	barrel bulk	0	3
Melons	dozen	0	2½
Peaches, apricots, and nectarines	100	0	2
Berries	barrel bulk	0	3
All not enumerated	do.	0	3
Furniture, household	barrel bulk	0	2
Furriers' waste	ton	0	10
Game not enumerated	head	0	1
Do.	barrel bulk	0	4
Garden seeds. *See* Seeds.			
Geneva. *See* Spirits.			
Ginger	barrel bulk	0	3
Glass, of all descriptions	do.	0	3
Broken	ton	0	10
Glue	barrel bulk	0	3
Goats' hair. *See* Hair.			
Grease and smearing materials	barrel bulk	0	3
Grocery, viz.:			
Almonds	barrel bulk	0	3
Cinnamon	do.	0	3
Currants	do.	0	3
Figs	do.	0	3
Pepper	do.	0	3
Pimento	do.	0	3
Plums	do.	0	3
Prunes	do.	0	3
Raisins	do.	0	3
All other grocery, except as herein particularized	barrel bulk	0	3
Guano	ton	1	3
Gum, Senegal	cwt.	0	1
Gunpowder	do.	0	1½
Hair, all kinds	barrel bulk	0	3
Hair, powder	cwt.	0	2
Hardware	barrel bulk	0	3
Hats	do.	0	3
Hay	ton	1	0
Hemp, rough	do.	2	6
Do. codilla	do.	1	8
Herrings, cured	barrel bulk	0	2
Hides, raw	cwt.	0	2
Tanned. *See* Leather.			
Honey	barrel bulk	0	3
Hooks	20 dozen	0	2
Hoops of wood	100	0	1
Iron	cwt.	0	1¼
Hops	barrel bulk	0	3
Horns, slugs, and tips	ton	2	6
Horses. *See* Cattle.			
Household furniture. *See* Furniture.			
Husbandary utensils	barrel bulk	0	2
Indian corn, &c. *See* Corn.			
Indigo	barrel bulk	0	3

* Reduced to 2*d.* † Reduced to 1½*d* ‡ Reduced to 1¼*d.*

		s.	d.
Ink	barrel bulk	0	3
Iron, viz., bar, plate, bolt, rod, sheet, hoops, girdles, nails, wire, forged ironwork, and iron vessels in pieces	ton	2	1
Made work	do.	2	1
Hoops. *See* Hoops.			
Old iron	do.	0	10
Pots, and all hollow cast iron goods	do.	2	6
Ditto, commonly called ironmongery	do.	2	6
Old and broken cast iron	do.	0	5
Pig	do.	1	0
Ivory	cwt.	1	0
Juniper berries. *See* Berries.			
Junk, old	ton	1	0
Kelp	do.	1	0
Lamp black	barrel bulk	0	3
Lard	cwt.	0	2
Laths. *See* Wood.			
Lead	ton	2	1
Black	do.	2	1
Ore	do.	1	0
Red and white	do.	2	1
Shot	do.	2	1
Sugar of	barrel bulk	0	3
Leather, tanned and dressed	cwt.	0	2
Lemons and oranges	barrel bulk	0	3
Lignum vitæ	cwt.	0	1¼
Lime	8 bushels imperial	0	1
Limes	barrel bulk	0	3
Liquorice root	do.	0	3
Linseed. *See* Seed.			
Oil. *See* Oil.			
Loam	ton	0	6
Machinery	barrel bulk	0	3
Mace	do.	0	3
Madder	cwt.	0	2
Roots	do.	0	4
Malt. *See* Corn.			
Manganese	ton	2	1
Manure, common	do.	0	2
Do. mineral and artificial, not specified	cwt.	0	0½
Marble	do.	0	1½
Mats or basses	barrel bulk	0	3
Medals	1*l.* value	0	1
Medicines	barrel bulk	0	4
Meal, all kinds. *See* Corn.			
Mill waste	barrel bulk	0	3
Mohair yarn	do.	0	3
Molasses	do.	0	3
Morels	do.	0	3
Moss, rock	do.	0	3
Mum	do.	0	3
Mustard	do.	0	3
Musical instruments	do.	0	4
Nuts. *See* Fruit.			
Nutmegs	barrel bulk	0	3
Nutgalls	do.	0	3
Oakum	ton	1	8
Oats and Oatmeal. *See* Corn.			
Ochre	barrel bulk	0	3
Oil, viz.:—Perfumed. *See* Perfumery.			
Linseed	barrel bulk	0	3
Palm	do.	0	3
Rape	do.	0	3
Turpentine	do.	0	3
Whale, seal, or train	do.	0	3
Vitriol	carboy	0	3
Cakes, linseed, and rape	ton	2	1
Do. ground	do.	2	6
Onions	bushel	0	2
Oranges. *See* Lemons.			
Orchella weed	cwt.	0	1¼
Ore of iron and lead. *See* Iron, &c.			
Orrice root	cwt.	0	1
Oysters, and other shell fish	do.	0	1
Paper, viz.:—			
Printing, hanging, and other paper	b.b.	0	3
Packing	do.	0	2
Passenger entering or leaving harbour, baggage of, if above a barrel	barrel bulk	0	3
Pearl barley. *See* Corn.			
Pease. *See* Corn.			
Peats	do.	0	1
Pelts	do.	0	3
Pepper. *See* Grocery.			
Perry	27 gallons	0	3
Pewter	cwt.	0	1½
Do. old	do.	0	0½
Perfumery	barrel bulk	0	4
Pictures and paintings	do.	0	6
Pig iron. *See* Iron.			
Pigs. *See* Cattle.			
Pigs' heads	barrel bulk	0	3
Pimento. *See* Grocery.			
Pitch	do.	0	3
Plants of trees or shrubs	do.	0	3
Plaster of Paris	ton	1	8
Plated goods	barrel bulk	0	4
Plate, silver	do.	0	6
Plums. *See* Grocery.			
Pork. *See* Beef.			
Porter	do.	0	3
Potatoes	ton	0	5
Poultry, viz.:—			
Geese and turkeys	each	0	1½
Fowls and ducks	dozen	0	6
Powder of lead. *See* Lead.			
Prunelloes	barrel bulk	0	3
Prunes. *See* Grocery.			
Pumice stones	cwt.	0	1½
Quills	do.	0	3
Rags, old ropes, and old leather	cwt.	0	1
Raisins. *See* Grocery.			
Rape seeds and cakes. *See* Seeds and Oil.			
Red Lead. *See* Lead.			
Rice	barrel bulk	0	3
Rock moss. *See* Moss.			
Ropes	in packages, per barrel bulk	0	3
Do.	in coil, per ton	0	3
Do. old	do	1	8
Rosin	barrel bulk	0	3
Rum. *See* Spirits.			
Rye. *See* Corn.			
Salt	ton	1	0
Do. refined, in packages	barrel bulk	0	3
Saltpetre	cwt.	0	1¼
Salmon	barrel bulk	0	3
Seed, viz.:—			
Rape and flax	do.	0	3
Clover	do.	0	3
Rye grass	do.	0	3
Garden seeds	do.	0	3
Carvy or carroway	do.	0	3
Hemp and canary	do.	0	3
Sheep. *See* Cattle.			
Shoes. *See* Boots.			
Shumach	do.	0	2
Skins, viz.:—			
Calf, sheep, deer, kid, lamb, and seal	dozen	0	2
Sheep, dressed	cwt.	0	2
Hare and rabbit	score	0	1
Slates, all kinds	1,000	2	0
Smalts	cwt.	0	3
Smelts	do.	0	3
Snuff	barrel bulk	0	3
Soap	cwt.	0	1¼
Soapers' waste	ton	0	10
Soda	barrel bulk	0	3
Spades or shovels	do.	0	3
Spanish juice	do.	0	3
Spermaceti	do.	0	3
Spirits, foreign imported	gallon	0	1
Do. British do.	do.	0	1
Do. Do. exported	do.	0	0¼
Starch	barrel bulk	0	3
Steel	cwt.	0	3
Straw	ton	0	5
Stone, viz.:—			
Rubble	do.	0	0½
Hewn Ashlar	do.	0	2
Rough do.	do.	0	0½
Rubble causeway	do.	0	1
Causeway, dressed	do.	0	1
Pavement, flags, and Turin stones	do.	0	4
Building	do.	0	2
Kerb	do.	0	2
Grave stones, foreign	each	2	6
Do., home	do.	1	0
Scythe stones	score	0	1
Grindstones	each	0	2
Millstones, common	ton	1	3
Burr stones	do.	5	0
All not mentioned	do.	0	2
Stucco	barrel bulk	0	3
Sugar, raw	do.	0	3
Refined	do.	0	3
Candy	do.	0	3
Moulds	100	1	6
Tallow	ton	2	1
Tanner's waste	do.	0	6
Tamarinds	barrel bulk	0	3
Tar	barrel	0	2
Tares	quarter	0	3

Appendix A.

Inverness Customs Port—*cont.*

Nairn—*cont.*

Municipal Corporation—*cont.*

		s.	d.
Tea	80lbs.	0	8
Thread	barrel bulk	0	3
Tiles, drain and roof	1,000 pieces	1	0
Timber. *See* Wood.			
Tin of all kinds and tin plates	cwt.	0	1¼
Tobacco	barrel bulk	0	3
Tongues, smoked	do.	0	3
Do., pickled	do.	0	3
Tortoiseshell	cwt.	2	0
Tow	ton	1	8
Toys	barrel bulk	0	4
Treenails. *See* Wood.			
Turmeric	cwt.	0	2
Turnery	barrel bulk	0	3
Turnips	ton	0	5
Turpentine. *See* Oil.			
Twine and twisted yarn	do.	2	6
Valonia	do.	2	0
Vases and sculptured marbles	barrel bulk	0	6
Vegetables not enumerated	ton	0	6
Verdigris	cwt.	0	1½
Vermilion	barrel bulk	0	3
Vinegar	do.	0	3
Vitriol. *See* Oil.			
Water, soda	barrel bulk	0	3
Whalebone or whalefins, dressed or undressed	cwt.	0	1¼
Wheels, coach or cart	pair	0	9
White fish. *See* Fish.			
Whitening	barrel bulk	0	3
Willow reeds	do.	0	3
Wine in cask, bottle, or package	do.	0	6
Wood of all kinds, whether in logs, deals, planks, scantlings, staves, or any other way whatever, and whether foreign or home, two per cent. of quantity or 100*l.* of value		40	0
Wool of all kinds, British	24lbs.	0	0½
Do., foreign	do.	0	1
Woad or wald	cwt.	0	1¼
Worsted yarn. *See* Yarn.			
Yarn, viz., lint	barrel bulk	0	3
Cotton, tow and hemp	do.	0	3
Worsted	do.	0	3
Yeast	do.	0	3
All articles and goods not specially entered, to pay at the rate of	barrel bulk	0	3

Explanations and Exemptions.

I. The anchorage and goods dues are payable for all vessels and goods coming within the limits and privileges of the port of Nairn, both at and beyond the pier; and each payment of anchorage covers enterings and loading, or, if necessary, entering, unloading, and re-loading.

II. All vessels, boats, and craft, in so far as employed in the white and herring fisheries, or carrying materials for the prosecution thereof, or for curing, and all such white fish, herring, and materials themselves, so carried by them, are exempted, as regards both the anchorage and goods dues, according to the bond granted by the magistrates and town council to the Board of Fisheries of date 15th June 1846. Materials for the harbour, and the burgh's other public works, and vessels, in so far as carrying such materials, are also exempted.

III. All returned empty boxes, barrels, casks, sacks and packages are exempted.

IV. Goods *bonâ fide in transitu*, having paid shore dues on importation, may be exported free, provided they be in the same form and package and the property of the same party as when imported, and that the exportation shall take place within three months after the importation.

V. Ship's provisions when taken on board for a voyage outwards, or landed from the same ship in consequence of not having been used during the voyage, are exempted, if *bonâ fide* not exceeding what is deemed requisite for the voyage.

VI. The barrel bulk is either 5 cubic feet or 2½ cwt. at the option of the collector, and as regards all articles for which there is an alternative rate, he is to have the option. Each article charged per barrel bulk, even if under that size or weight, is to be rated as one barrel bulk if over 2 cubic feet or 1 cwt.; if under that measure or weight it is to be charged 1*d.* only; such article, in either case, forming all that is exported or imported for the individual at the time. If there be a plurality of articles for one person they are to be bulked in gross. Articles charged per ton to pay in the same proportion per cwt. for quantities under a ton, but nothing charged per ton or cwt. is to pay less than for one cwt. A passenger's luggage is exempted if less in whole than one barrel bulk.

VII. Ballast when landed to be the property of the shoremaster, but only to be laid down in such place as he, or the person officiating under the magistrates and town council for the time being shall direct. The shoremaster, or person so officiating, will, during the pleasure of the magistrates and town council, permit ballast to be taken free from places on the beach or in the river channel, to be pointed out by him, and none is to be taken from any other place.

VIII. Persons admitted as ordinary merchant burgesses of the burgh of Nairn prior to the 15th of June 1846, pay only one half of the above dues on goods, and two thirds of those for anchorage. Honorary burgesses have no such privilege.

IX. Vessels put in by stress of weather, wind-bound, or otherwise frequenting the port without loading or unloading, pay half anchorage only.

X. All weights and measures are imperial where not otherwise stated.

XI. The shoremaster, or person officiating by order of the magistrates and town council for the time is to decide all questions as to berthing; and he is to receive the following fees for berthing at the landing pier, viz.:—For each vessel of or over 30 tons register, 1*s.*, and for each vessel of smaller size, 6*d.* His decision is to have immediate effect, and is to remain in force until altered by the acting chief magistrate.

XII. The tacksman or collector of the shore dues for the time being shall act as shore master, bulking-master, and berthing-master, reserving, however, to the magistrates and town council, at any time, and as often as they shall see fit, to appoint another person or persons instead of him to discharge the duties of all or any of these offices. The acting chief magistrate for the time is to decide in case of difference of opinion as to the tonnage of foreign vessels, and also all differences as to bulking, berthing, and the true intent and meaning of the table. The ship master, ship's husband, or owner, must communicate the manifest to the shoremaster or collector; but if in any case he can satisfy the chief magistrate that there is a good special reason for not doing so, it shall be enough to communicate it to the acting chief magistrate himself in order that he may give as much information thereanent as in the circumstances may with propriety be afforded.

Nairn, 19th September 1848.—Certified by

Adam Davidson, Town Clerk.

*** To facilitate calculation, it may be mentioned that every farthing per cwt. is equal to 5*d.* per ton. Thus:—

¼*d.* per cwt.	5*d.* per ton.
½*d.* „	10*d.* „
¾*d.* „	1*s.* 3*d.* „
1*d.* „	1*s.* 8*d.* „
1¼*d.* „	2*s.* 1*d.* „
1½*d.* „	2*s.* 6*d.* „

Let in 1852 for 243*l.*

These dues are leviable under charter and infeftment, dated the 16th October 1589, ratified by Act of the Scottish Parliament, dated 1597, and 3d April 1661, by the Municipal Corporation of Nairn. The proceeds form part of the general revenue of the burgh, which provides for the maintenance and improvement of the harbour. The amount so expended in 1852 was 9*l.* 1*s.*

The other corporate revenues in 1852 amounted to 334*l.* 7*s.* 6*d.*

The existing debt charged on the burgh revenues is 1,066*l.* 7*s.* 1*d.*, which it is stated has been expended on the harbour.

DINGWALL.

Description of Dues and Charges levied by the Municipal Corporation of Dingwall, as Harbour Trustees.

By the 2nd section of the Act 5 Geo. 4. cap. xciii., power is given to the trustees to levy on any ship, vessel, bark, and boat trading to and from the cut, canal, or harbour of Dingwall, and on goods imported therein or exported therefrom, the several rates and duties specified in the following schedule:—

		Imported.		Exported.	
		s.	*d.*	*s.*	*d.*
Aquavitæ and all other spirits	per Scotch gallon	0	6	0	6
Bark	cwt.	0	2	0	2
Bricks	thousand	1	4	1	1
Coals and cinders (English)	barrel	0	2	0	2
Ditto (Scotch)	ton	0	10	0	10
Fish, fresh salmon in bulk	dozen	0	3	0	3
Large cod, skate, and ling	do.	0	2	0	2
Small dried fish	gross	0	3	0	3
Fresh herrings	creel	4	fishes		
Grain of every kind, and malt	boll	0	4	0	2
Hemp and flax	cwt.	0	2	0	2
Lime in shells	chaldron of 16 bolls	1	6	1	6
Ditto, slacked	do.	0	6	0	6
Meal	boll of 9 stones	0	4	0	3
Potatoes	boll	0	4	0	4
Salt	chalder of 16 bolls	2	8	2	8
Slates	thousand	1	6	1	0
Stones for building	ton	0	1	0	1
Tiles	thousand	1	10	1	4
Timber	cubic feet	0	0¾	0	0½
Ditto, rails less than 6 inches diameter at the thick end	dozen	0	3	0	2
Wool	stone of 21 lbs.	0	1	0	1
Coal props	gross	0	6	0	6
Staves	thousand	3	0	3	0

The skipper has the option of paying for timber as above, or 6*d.* per ton register of the vessel.

Exemption from all Duties.

All fresh grey fish, such as haddocks, cod, ling, and whiting.

Anchorage.

Vessels of all descriptions and sizes to pay at the rate of sixpence per ton, with the exception of boats with fresh fish.

Persons loading or unloading to give premonition to the shore-master, under penalty of paying double rates.

Vessels requiring ballast will be supplied by the shore-master at the rate of one shilling and fourpence per ton.

If a ship master prefer providing himself with ballast, he is to pay at the rate of fourpence per ton.

Goods exported, when they do not in all amount to half a barrel, belonging to an individual, by a single ship or boat, to be exempted from shore dues.

(See Schedule of Act.)

The dues in practice levied are according to the following table:—

		s.	*d.*
Aquavitæ, wines, and all other spirits	for each 4 imperial gallons	1	0
Bark	cwt.	0	1
Bricks	thousand	1	0
Coals and cinders (English)	ton	0	9
Ditto (Scotch)	do.	0	9
Grain of every kind, and malt	quarter	0	1½
Hemp and flax	cwt.	0	2
Lime in shells	chaldron of 16 bolls	1	4
Ditto slacked	do.	0	6
Meal	boll of 9 stones	0	1½
Potatoes	boll	0	1½
Salt	chalder	1	4
Slates	thousand	1	0

Appendix A.

Inverness Customs Port—*cont.*

Dingwall—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

		s.	d.
Stones for building	ton	0	1
Tiles	thousand	1	0
Timber	cubic foot	0	0½

Or the skipper has the option of paying at the rate of sixpence per ton register of the vessel.

Timber rails less than 6 inches at thick end	gross	0	6
Wool	per stone of 24 lbs.	0	0½
Coal props	gross	0	6
Staves of allar, birch, or other hard wood	thousand	1	6

Anchorage.

Vessels of all descriptions and sizes (boats with fresh fish excepted) to pay at the rate per ton of 0 2

Exemptions.

All kinds of fish, either fresh or salted.

Persons loading or unloading to give premonition to the shore-master, under penalty of payment of double rates.

Gross amount levied on ships and goods in 1852, 176*l.*

These dues are leviable by the Municipal Corporation of Dingwall, under the powers of the Act 5 Geo. 4. cap. xciii., and are applicable to improving the canal or harbour, to maintaining and keeping the same in repair, to the repayment of the sums borrowed upon the security of the harbour revenues, and to no other purpose whatever. (See s. 11 of Act.)

The 10th and 20th sections empower the trustees to reduce the dues, with the consent of three fourths of the creditors of the harbour, and to raise them again, but not exceeding the statutable rates.

The 22d section provides that a sum equal to at least five per cent. of the amount borrowed shall be applied annually to the formation of a sinking fund for the liquidation of the debt.

The 41st section enacts that the several rates and duties shall cease to be exigible whenever and so long as the harbour shall have in any part of its extent less than eight feet water at stream tides.

The limits of the harbour embrace so much of the Firth as extends to either extremity of the royalty or burgage. The dues are levied throughout.

There is no debt charged on the harbour dues. The trustees possess no other revenues.

Burghead.

Proprietors of the Harbour.

BURGHEAD.

Description of Dues and Charges levied by the Proprietors of the Harbour of Burghead.

1. Harbour Dues.

For all vessels entering the harbour for safety or convenience, without loading or discharging, per registered ton, one penny.

For all vessels entering the harbour to load, or unload cargoes, or part of cargoes, per registered ton, twopence.

For all vessels which shall winter in the harbour, or which lie in the harbour for a period of six weeks, sixpence per ton of register tonnage.

For all undecked boats loading or discharging, one shilling.

For all open boats entering the harbour for safety or convenience, sixpence each.

For each herring boat employed at the herring fishing during the season, the first half-crane of herrings caught by such boat.

For each fishing boat employed during the year at the white fishing, five shillings.

2. Shore Dues.

On goods, stock, &c. landed or unloaded in the harbour.

		s.	d.
Bark	ton	1	0
Bone dust	quarter	0	1
Corn, viz.:			
Wheat	do.	0	2
Barley	do.	0	1½
Oats	do.	0	1
Meal	boll	0	1
Flour	sack	0	2
Coals	ton	0	6
Guano	ton	1	0
Slates	thousand	1	0
Potatoes	ton	1	0
Iron	ton	1	3
Lime	quarter	0	1
Fish, per sailing vessel	barrel	0	1
Herring barrel staves	1,000	1	0
Free stone	ton	0	2
Timber, viz.:			
Foreign	load	1	0
Home	do.	0	6
Props, crown	dozen	0	1
Do., common	do.	0	0½
Sleepers	hundred	2	0
Live stock, per steamers:			
Horses	each	3	0
Bulls, cows, and oxen	do.	2	0
Sheep, lambs, and pigs	do.	0	2
All goods not specified, shipped, or landed by any steamer	barrel bulk	0	2

Let in 1852 for 365*l.*

These dues are leviable under a crown charter, renewable on the entry of each heir and singular successor, and are the private property of William Young, Esq., and the trustees and representatives of Messrs. John Duffus and Company, who are the owners of the harbour. The last charter bears date the 19th June 1821.

The dues are claimed within the limits of the property of Burghead.
It is stated that 3,000*l.* has been expended on the harbour by the proprietors.

BALLINTRAID.

Ballintraid.

Thomas Ogilvy, Esq. as Harbour Trustee.

By the Act 4 Geo. 4. cap. 56. power is given to the Commissioners of Highland Roads and Bridges to levy, at any one of the ferry piers and shipping quays erected by such Commissioners, for the purpose of constituting a fund for maintaining the same in repair, certain rates and duties therein set forth (for which see Portmahomack Harbour). The harbour of Ballintraid has been handed over to the proprietor of the estate of Ballintraid by the Commissioners on condition that the dues levied under the provisions of the above-named Act should be appropriated to the repair and maintenance of the harbour. The present proprietor is Thomas Ogilvy, Esq.

The existing rates and duties are as follows :—

1. ANCHORAGE: 1*d.* per ton register.

Gross amount levied in 1854, 11*l.* 17*s.* 7*d.*

2. DUES ON CARGOES.

2*d.* per ton register for wood; ½*d.* per boll of lime; ½*d.* per quarter of grain; ½*d.* per quarter of bone-dust; 2*d.* per ton of tiles; 3½*d.* per 1,000 slates.

Gross amount levied in 1854, 31*l.* 11*s.* 4½*d.*

The cost of collection is 30*l.* per annum. It appears that no portion of the dues has been applied to the purposes of the harbour since the estate of Ballintraid has come into the possession of the present proprietor.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of INVERNESS, in 1852.

Places within the Customs Port of Inverness.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Inverness - -	Harbour Trustees - -	Let for *1,449 15 6½		
	Warden and Assistants of Dover Harbour (England) - -	1 5 6		
	Ramsgate Harbour Trustees (England) - - -	†0 14 4½		
	Newcastle Trinity House (England) - - -	6 19 0		
Stotfield and Lossiemouth - -			1,458 14 5	
	Stotfield and Lossiemouth Harbour Company - - -	1,881 13 8	1,881 13 8	
Invergordon -	Lessee of R. B. Æ. Macleod, Esq.	Let for 570 0 0	570 0 0	
Belleport - -	George Ross, Esq. - -	‡40 0 0	40 0 0	
Hopeman - -	Vice Admiral Archibald Duff -	84 5 0	84 5 0	
Cromarty - -	Harbour Trustees - - -	Let for 65 0 0	65 0 0	
Fortrose - -	Municipal Corporation -	29 0 0	29 0 0	
Portmahomack -	Commissioners of Highland Roads and Bridges - -	Let for 5 0 0	55 0 0	
Avoch - -	Lady Mackenzie - - -	No Return.	—	
Findhorn - -	H. A. J. Munro, Esq. - -	499 12 10	499 12 10	
Nairn - -	Municipal Corporation -	Let for 243 0 0	243 0 0	
Dingwall - -	Harbour Trustees - - -	176 0 0	176 0 0	
Burghead - -	Proprietors of the Harbour -	Let for 365 0 0	365 0 0	
Ballintraid -	Thomas Ogilvy, Esq. as Harbour Trustee - - -	43 8 11½ in 1854.	43 8 11½	5,510 14 10½

* Including a moiety of the dues levied in the Caledonian Canal below Muirtown Locks.
† For the year ending 31st Dec. 1851.
‡ Annually on an average of the last five years.

Appendix A.

Wick Customs Port.

CUSTOMS PORT OF WICK.

The Customs Port of Wick extends from Bonar Bridge, the northern limit of the Customs Port of Inverness, to the Store of Assynt in the County of Sutherland, including the Island of Stroma in the Pentland Firth.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The British Fisheries Society, at Wick; the Duke of Sutherland, at Helmsdale; the Duke of Sutherland, at Little Ferry; Temple Sinclair, Esq., at Lybster; the Magistrates of Thurso, as Harbour Trustees, at Thurso; the Scrabster Harbour Trustees at Scrabster; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Wick.

British Fisheries Society.

WICK.

Description of Dues and Charges levied by the British Fisheries Society at Wick.

1. Rates on Goods.

Under the 23d section of the Act 7 & 8 Vict. cap. lii., the British Fisheries Society are entitled to levy on all goods, articles, and things landed at or shipped from the harbour and its works, the rates and duties set forth in the first column, and after an expenditure of twelve thousand pounds upon the harbour and works, the rates specified in the second column of the following schedule :—

Goods.	First Column of Rates referred to in the foregoing Act.	Second Column of Rates referred to in the foregoing Act.	Goods.	First Column of Rates referred to in the foregoing Act.	Second Column of Rates referred to in the foregoing Act.
	s. *d.*	*s.* *d.*		*s.* *d.*	*s.* *d.*
Salt - - ton	0 4	0 6	Malt - - quarter	0 1½	0 2
Coals - - - do.	0 4	0 6	Meal and flour - sack of 280lbs.	0 2	0 2
Peats - - do.	0 4	1 4	Unwrought timber of all kinds, load of		
Lime - - - do.	0 4	1 4	50 cubic feet - - -	1 0	1 0
Bark, in bulk - - do.	1 0	1 4	Cattle; namely, bulls, cows, and		
Bones and bone dust - do.	0 4	1 4	oxen - - - each	1 0	1 0
Guano - - do.	0 4	1 4	Calves - - - do.	0 6	0 6
Chalk - - do.	0 4	1 4	Sheep, of all ages - - do.	0 2	0 2
Hemp - - - do.	1 0	1 4	Pigs, do. - - do.	0 2	0 2
Cordage - - do.	1 0	1 4	Horses, do. - - do.	1 0	1 0
Iron of all descriptions - do.	0 4	1 4	Dogs - - - do.	0 4	0 4
Copper - - do.	0 4	1 4	Live fowls and ducks - dozen	0 2	0 2
Grease - - - do.	0 4	1 4	Live geese and turkeys - each	0 1	0 1
Kelp - - - do.	0 4	1 4	Slates - - - 1,000	0 9	0 9
Tallow - - - do.	0 4	1 4	Bricks - - - do.	0 9	0 9
Lead of all kinds - - do.	0 4	1 4	Tiles - - - do.	0 9	0 9
Oakum - - - do.	1 0	1 4	Millstones - - each	1 0	1 0
Oil cake - - do.	0 4	1 4			
Stucco - - - do.	0 4	1 4	All other unenumerated articles to pay		
Potatoes - - do.	0 4	0 4	at landing or shipping,		
Rags - - - do.	1 0	1 4	If by measurement, barrel bulk	—	0 2
Paving stones - - do.	0 4	0 6	If by weight - ton	—	0 4
Herrings - - barrel	0 1	0 1½			
Carriage - - - 4 wheels	1 0	1 4	Articles which can be measured to		
Do. - - 2 do.	0 6	0 8	pay barrel bulk, and all others		
Wheat, barley, bear, pease, beans, and oats, and all descriptions of grain, quarter - - -	0 1½	0 2	by weight.		

All goods exported or imported in foreign vessels are to pay double the above duties and rates.

Power of compounding for fishing vessels, and exemption of hoops, staves, headings, burnwood, and empty casks, to remain as under the 2d and 5th sections of the Act 54 Geo. 3. c. 191; and billet-wood cut into lengths not exceeding three feet, and bonâ fide intended to be cut up for staves, to be in like manner exempt from duty.

(See Schedule C. of Act 7 & 8 Vict. c. lii.)

The rates in practice levied are the maximum rates in the first column.

Gross amount received in 1852, 1,101*l.* 11*s.* 9*d.*

2. Tonnage Duties.

By the 27th section power is given to the society to levy on any vessel using or entering the harbour any sums not exceeding the rates and duties on tonnage set forth in the following schedule :—

	s.	*d.*
For every vessel under the burden of fifteen tons, and not registered - - ton	0	6
For every regitsered vessel under the burden of fifteen tons - - - ton register	0	1
For every vessel of the burden of fifteen tons and under forty-five tons - - do.	0	2

		s.	d.
For every vessel of the burden of forty-five tons and under one hundred tons -	ton register	0	4
For every vessel of the burden of one hundred tons and under one hundred and fifty tons -	do.	0	5
For every vessel of the burden of one hundred and fifty tons and upwards - -	do.	0	6
For vessels in ballast - - - - - - -	do.	0	2

For all foreign vessels, double the above rates and duties respectively.

(See Schedule B. of Act.)

The maximum rates are charged.

Gross amount levied in 1852, 621*l.* 7*s.* 11*d.*

These dues are leviable under the powers of the Act 7 & 8 Vict. cap. lii., and, subject to making, completing, and maintaining the harbour and works and establishments connected therewith, according to the deposited plan and estimated expense of their execution, to repairing, improving, and keeping the same in repair, and to the payment of the principal and interest of any debts due in respect of the harbour, are the private property of the British Society for extending the fisheries and improving the sea coasts of the kingdom, commonly called the British Fisheries Society, which was incorporated by the Act 26 Geo. 3. cap. 106. It is a trading company.

The society is likewise bound by the 72d section of the Act to provide and maintain a well appointed life boat, with the requisite appliances and a competent crew; and by the 72nd section, to erect and maintain a stone lighthouse on one of the pier heads of the harbour, and to exhibit therein a light at such periods and in such manner as the Board of Northern Lighthouses shall direct.

The 24th section of the Act defines the limits of the harbour, which extend to the south of the River Wick from the south end of the old bridge of Wick to Old Wick Castle, on the south side of the bay of Wick. The dues are levied throughout.

Differential duties are leviable on foreign vessels and on goods imported or exported in such vessels; but by the 33d section of the Act such differential duties are not to apply to foreign privileged vessels or goods carried in such vessels; and power is given by the 32d section to Her Majesty, by an Order in Council, and to the Lords of the Treasury, to assimilate the dues leviable on all or any foreign unprivileged vessels, and on all or any of the goods carried in such vessels, to those chargeable on British vessels, or on their cargoes. The differential dues on such foreign vessels are not in practice levied.

Under the 34th section of the Act the society is authorized to reduce the several rates and duties leviable under the Act 7 & 8 Vict. cap. lii., or the Act 54 Geo. 3. cap. 191., and to raise them again, but not to exceed the rates and duties specified in schedules B and C of the Act 7 & 8 Vict.

The other revenues of the society, in respect of Wick Harbour in 1852, arose from :— Rent of quays, 542*l.*; other sources, 58*l.* 16*s.* 11*d.*; in all, 600*l.* 16*s.* 11*d.* The amount expended in that year on the management and maintenance of the harbour, &c., was 1,229*l.*

HELMSDALE.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE DUKE OF SUTHERLAND, AT HELMSDALE.

1. TONNAGE DUTY.

Under the 6th section of the Act 9 Geo. 4. cap. lix., the proprietor of the harbour is entitled to levy on every ship, vessel, and boat, of whatsoever description, which shall come into or use the harbour, or shall be at anchor within its limits, any sums not exceeding the several rates and duties specified in Schedule A. of Act.

The rates leviable, and in practice levied, are according to the following schedule :—

	Leviable per Ton Register.		Levied.
	s.	d.	
For every British ship, if under the burden of 20 tons - -	0	2	3*d.*
If of the burden of 20 tons, and under 50 tons - - -	0	3	
50 „ „ 100 tons - -	0	4	
100 tons and upwards - - - -	0	6	
And for every British ship, vessel, or boat that shall be laid up unemployed within the said harbour, an additional sum for every and each month she shall be laid up, of - - -	0	3	
For every foreign ship, vessel, or boat, double the preceding duties.	—		Not claimed.
HERRING BOATS.			
For each herring boat for the period of each herring fishing season, to be paid at the commencement of the season, and that in lieu of all other tonnage duties payable for such herring boat.	7	6	2*s.* 6*d.* or 3*s.*
For every herring boat not having paid such duty, and for every other boat coming into the said harbour, whether on account of stress of weather, or from any other cause whatever, the following tonnage duties, viz.,			
If under 20 tons each - - - - -	1	3	If on account of stress of weather, free If with or for a barge, 3*d.* Those belonging to the place, free.
If above 20 tons and under 30 tons, each - - -	1	6	3*d.*
And all above 30 tons the same tonnage duties as other vessels.			

Appendix A.

Wick Customs Port—*cont.*

Helmsdale—*cont.*

The Duke of Sutherland—*cont.*

Gross amount levied in 1852, 70*l.* 5*s.* 10*d.*

2. Rates on Goods.

The 8th section empowers the proprietor to levy on all commodities exported or imported, and on passengers carried for hire in every such ship, vessel, or boat, the several rates specified in Schedule B. of Act.

The dues leviable, and in practice levied, are according to the following table :—

	Leviable.	Levied.
	s. *d.*	*s.* *d.*
For every load of fir timber, balks, or other description, reckoning 50 cubic feet to the load	1 6	On freight, 5 per cent.
For every load of hardwood	2 0	
For every hundred running feet of deals, planks, or other description of boards, three inches thick, and in proportion for a less or greater thickness	3 0	
For every fathom of lathwood	1 0	
For all staves, spokes of wheels, oars, hoops, or other wood, not measurable, to pay according to the ton bulk of 40 cubic feet	1 6	On freight, 5 per cent. Staves and hoops, free.
For every quarter of wheat, barley, oats, or other grain, rye, grass, seed, or pulse, of eight imperial bushels	0 2	Wheat - 0 2 Barley and oats - 0 1½ Seeds, &c., per barrel bulk - 0 2
For every boll of potatoes of four imperial bushels	0 1	Four herring barrel's full - 0 1
For every hundredweight of wheat, flour, oat, or barley meal, or any other meal, pot or pearl barley	0 1	per 140 lbs. - 0 1
For every hundredweight of rice, biscuits, or split peas	0 3	per barrel bulk - 0 2
For every barrel of salted beef, cod, herring, or other provisions	0 6	Herrings - 0 0½ Cod - 0 0½ Beef, and other provisions 0 2
For every such quantity when fresh	0 3	Free.
For every pipe, puncheon, or piece of wine or spirits, and so in proportion for every larger or smaller quantity	2 0	0 8
For every hogshead of ale, beer, or porter, and so in proportion for a larger or smaller quantity	1 0	0 4
For every hogshead, sugar or molasses	2 0	per barrel bulk - 0 2
For every parcel of wool, cotton, or flax, per cwt.	1 0	per 24 lb. - 0 1
For every coach or four-wheeled carriage	2 0	
For two-wheeled carriage	1 0	per barrel bulk - 0 2
For every pair of coach or cart-wheels	0 6	
For every passenger coming or going from the said harbour	1 0	Free.
For every horse, mule, bull, cow, or ox	0 4	0 1
For every score of calves, sheep, pigs, or other small animals, and so in proportion for every greater or less number	3 4	Each - 0 0½
For every score of colts, fillies, or ponies unshod, and so in proportion for every greater or less number	3 4	Each - 0 1
For every hundredweight of copper, lead, tin, or other metal except iron	0 6	Per 2½ cwt. - 0 2
For every hundredweight of iron	0 2	0 1
For every barrel of coals	0 1	Per ton - 0 3
For every ton of salt	1 6	Free.
For every boll of lime containing four imperial bushels	0 1	Per ton of 7 bolls - 0 3
For every 1,000 bricks or tiles	1 0	
For every 1,000 slates	1 0	
For every 100 feet superficial measure of dressed freestone or paving stone, or other dressed stone	1 0	Per ton - 0 3
For every ton of rough freestone, limestone, or other stone	0 3	
For every trunk, chest, box, or bag, per barrel bulk, and so in proportion	0 6	
For every hundredweight of butter or cheese	0 6	Per barrel bulk - 0 2
For every barrel of oil, tar, pitch, pot or other ashes	0 4	
For every ton of kelp	1 6	0 3
For every hundredweight of hemp, cordage, or plaster hair	0 6	Per barrel bulk - 0 2
For every hogshead (empty)	0 2	Free.
For every empty barrel	0 1	Free.
All packages not herein-before regulated as to size or height to pay according to the barrel bulk	0 6	0 2
For all articles exported or imported in foreign vessels, double the above duties ; as also of all other duties levied on goods exported or imported in British vessels in virtue of this Act	—	Not claimed.

Exemptions from Duties in Schedule B.

1. All returned empty boxes, barrels, sacks, and packages are exempted from duties.
2. All goods landed from any vessel, and reshipped in the same vessel, in the original packages, and without being transferred from the lander, or if the said goods have been put in other packages, from the original packages having been destroyed or damaged, shall only pay duties on landing, and may be reshipped in the same vessel upon her departure outwards without paying duties again.
3. All goods landed from one vessel, and reshipped in the original packages by another vessel, shall upon reshipment pay one half the rate of duties paid upon landing.
4. All goods having paid duties and half duties, and belonging still to the same person, and under the same voyage, shall not be again liable to duties, though such goods should require again to be landed or to be reshipped by the original proprietor.
5. All empty casks or other stores shipped for, or upon being returned from the fishery, or from conveying oil to market, shall be exempted from duties ; as also ship's provisions, when taken on board for a voyage outwards, or landed from the same ship, in consequence of not having been expended during the voyage, provided the said provisions do not exceed what is considered sufficient for the voyage.
6. The barrel bulk is understood in the foregoing schedule to contain five cubic feet, except when the said measure shall exceed two hundredweight and a half in weight, in which case such packages or articles are to be bulked at the rate of two hundredweight and a half for the barrel.

Commodities not specified in the foregoing schedule to be liable to such reasonable rates as the proprietor may think fit, not exceeding one fourth of the freight. (See s. 9 of Act.)

Goods remaining on the wharf, pier, or other place belonging to the harbour, for a longer period than a week, are liable to duties not exceeding the amounts set forth in this schedule, and to a like amount of duties for every successive period of twenty-four hours that they shall so remain. (See s. 17 of Act.)

Gross amount levied in 1852, 86*l.* 6*s.* 9*d.*

3. BALLAST DUTY.

By the 31st section, the sole privilege of supplying ballast is vested in the proprietor of the harbour, who is empowered to fix such reasonable rate per ton for such supply as he may find necessary.

This duty is not in practice levied.

These dues are leviable under the powers of the Act 9 Geo. 4. cap. lix., and are the private property of the Duke of Sutherland, the owner of the harbour.

The 3d section of the Act provides that, within four years of the passing of the Act, the sum of 1,600*l.* shall be expended by the proprietor on the repair and improvement of the harbour. The sum so expended in the year 1852 amounted to 34*l.* 11*s.* 9*d.*

The 10th section empowers the proprietor to reduce the dues, and again raise them to the statutable rates.

By the 12th section, power is given to Her Majesty, by an Order in Council, or to the Lords of the Treasury, to assimilate the duties on all or on so many of the foreign ships or vessels, and on all or so many of the goods imported or exported in such vessels, as may be deemed expedient, to the duties leviable on British vessels and on their cargoes. The differential dues on foreign privileged vessels, and on the goods carried in them, are not in practice claimed. No differential duties were levied on foreign unprivileged vessels, &c. in 1852.

The limits of the harbour are defined by the 4th section of the Act, and extend from the creek of Port Gower inclusive on the west, to the Bay of Navidale inclusive on the east, and one mile into the Moray Firth; but in practice the dues are only levied on vessels coming alongside the quay, and on goods shipped or landed upon the quay.

LITTLE FERRY.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE DUKE OF SUTHERLAND AT LITTLE FERRY.

1. TONNAGE DUES.

Under the 11th section of the Act 11 & 12 Vict. cap. xcix., the Duke of Sutherland is empowered to levy on every vessel using or entering the harbour, within the limits thereof, any sum for every ton measurement of such vessel not exceeding the rates specified in Schedule A. of the Act. The dues leviable, and in practice levied, are according to the following table:—

	Maximum Dues.		Dues levied.	
	s.	*d.*	*s.*	*d.*
For every decked or partly decked vessel under the burden of 20 tons, and not registered, per ton of measurement	0	1½	0	0½
For every registered decked or partly decked vessel under the burden of 20 tons, per ton register	0	1½	0	0½
For every decked or partly decked vessel of the burden of 20 tons and under 50 tons, per ton register	0	2	0	1
For every vessel of the burden of 50 tons and upwards, per ton register	0	3	0	1½
For vessels windbound, per ton register	0	2	0	1
HERRING BOATS.				
For every herring boat for the period of each herring fishery season, to be paid at the commencement of the season, and in lieu of all other tonnage duties payable for such herring boat	5	0	1	0
For every herring boat not having paid such duty, and every undecked boat coming into the harbour, whether on account of stress of weather or from any cause whatever, the following tonnage duties, viz.:				
If under 20 tons, each	1	0	0	6
If above 20 tons and under 30 tons, each	1	6	0	9
And all above 30 tons the same tonnage duties as other vessels.				
For all foreign vessels double the above rates and duties respectively.				

Gross amount levied in 1852, 11*l.* 8*s.* 6*d.*

2. DUES ON GOODS.

The 12th section authorizes the Duke of Sutherland to levy on all goods shipped or unshipped, received or delivered, within the limits of the harbour, any sums not exceeding the rates in Schedule B. of the Act, and on such goods as are not specified in such

Appendix A.

Wick Customs Port—*cont.*

Little Ferry—*cont.*

The Duke of Sutherland—*cont.*

schedule a rate equal to that payable in respect of goods of a similar nature. The dues leviable, and in practice levied, are set forth in the following table :—

	Maximum Dues.		Dues levied.	
	s.	*d.*	*s.*	*d.*
Ale, beer, or porter - hogshead	0	6	0	2
Bark in bulk - - ton	1	0	0	4
Beef, fresh or salted, or other provisions barrel	0	3	0	1
Bones and bone dust - ton	1	0	0	4
Bricks - - - 1,000	1	0	0	4
Calves - - - score	2	6	0	10
Carriages, four-wheeled - each	2	6	2	6
Do. two do. - - do.	1	0	1	0
Cattle, namely, bulls, cows, and oxen each	1	0	0	6
Chalk - - - - ton	0	6	0	2
Coach or cart wheels - pair	0	6	0	6
Coals - - - ton	0	6	0	2
Copper - - - do.	2	6	1	0
Cordage - - - - do.	5	0	2	6
Dogs - - - each	0	6	0	6
Empty barrels - - do.	0	0½	0	0½
Flax - - - - ton	7	6	5	0
Grain, viz., wheat, barley, bear, peas, beans, oats, and all descriptions of grain - - - quarter	0	2	0	1
Guano and other manure - ton	0	6	0	2
Hemp and cotton, unwrought - do.	5	0	2	6
Herrings - - barrel	0	1	0	1
Horses of all ages - - each	1	6	1	0
Iron of all descriptions - ton	1	6	1	0
Kelp - - - do.	1	0	0	6
Lambs - - - - score	1	8	0	10
Lathwood - - - fathom	1	0	0	6
Lead of all kinds - - - ton	2	6	1	8
Lime - - - do.	0	6	0	2
Live geese and turkeys - each	0	1	0	0½
Live fowls and ducks - dozen	0	2	0	1
Malt - - - quarter	0	2	0	1
Meal and flour - sack of 280 lbs.	0	2	0	1
Millstones - - each	2	0	1	0
Oakum - - - - ton	2	6	1	0
Oil cake - - - - do.	1	0	0	6
Paving stone and dressed freestone do.	0	6	0	3
Other stones do. - do.	0	3	0	1½
Peats - - - do.	0	6	0	6
Pigs of all ages - - score	2	6	1	8
Potatoes - - - ton	0	10	0	5
Salt - - - do.	0	6	0	3
Sheep of all ages - - score	2	6	0	10
Slates - - - - 1,000	1	0	0	6
Spirits - - - 10 gallons	0	2	0	1
Stucco - - - ton	0	6	0	3
Tiles - - - 1,000	1	0	0	6
Timber unwrought of all kinds, viz.:				
Hardwood per load of 40 cubic feet	1	0	1	0
Soft wood per load of 50 cubic feet	1	0	1	0
Wine - - 10 gallons	0	3	0	2
Wool - - stone of 24 lbs.	0	1	0	0½
All other unenumerated articles to pay at landing or shipping,				
If by measurement - barrel bulk	0	2	0	1
If by weight - 2½ cwt.	0	1½	0	0¾
Articles which can be measured to pay by barrel bulk, all others by weight.				
All goods exported or imported in foreign vessels to pay double the above rates and duties.				

Gross amount levied in 1852, 34*l.* 4*s.*

3. Rates for Sheds, Cranes, and Weighing Machines.

Power is given, by the 13th section, to levy, for the use of any of the sheds, cranes, and weighing machines erected at the harbour, any sums not exceeding the rates specified in the following schedule :—

Sheds.

For each ton of goods of eight barrel bulk, or for each ton of goods of twenty hundred weight, which shall remain in any shed erected at the harbour for a longer time than forty-eight hours, the sum of twopence; and the sum of one penny per ton for each day during which such goods shall remain after the first forty-eight hours.

Cranes.

All articles or packages not exceeding one ton, three-pence.
" " exceeding one ton and not exceeding five tons, sixpence per ton.
" " exceeding five tons and not exceeding ten tons, one shilling and sixpence per ton.
" " ten tons and upwards, two shillings and sixpence per ton.
Besides the men's wages during the time the crane is employed.

Weighing Machines.

For weighing goods, twopence per ton.

(See Schedule C. of Act.)

These rates are not in practice levied.

These dues are leviable under the powers of the Act 11 & 12 Vict. cap. xcix., and are the private property of the Duke of Sutherland, who maintains the harbour. The amount expended on account of the harbour in 1852 was 22*l.* 2*s.* 10*d.*

The 9th section of the Act prescribes the limits of the harbour, which extend for three quarters of a mile on either side of the pier or quay at Little Ferry, both on the south and north sides of the estuary of Loch Fleet, embracing the whole of the estuary included within such limits. The dues are levied throughout.

By the 14th section of the Act, it is provided that no portion of the dues levied at Little Ferry shall be applied to any purpose connected with the harbour of Leck Robie.

Differential dues are leviable on foreign vessels, and goods imported or exported in such vessels; but the 31st section of "The Harbours, Docks, and Piers Clauses Act, 1847," which is incorporated with the 11 & 12 Vict. cap. xcix., enacts that such differential duties shall not be applicable to foreign privileged vessels or their cargoes. The differential duties on foreign unprivileged vessels and their cargoes are not in practice levied.

By the 30th section of the same Act, power is given to reduce and again raise the several duties, but not exceeding the statutable rates.

LYBSTER.

It is stated that dues are levied by Temple Sinclair, Esq., at Lybster, but the particulars of them have not been furnished.

THURSO.

Description of Dues and Charges levied by the Magistrates of Thurso, as Harbour Trustees, at Thurso.

1. Paulage.

1*d.* per ton on ships entering the harbour.

Gross amount levied in 1854, 12*l.* 10*s.* 4*d.*

These are ancient dues, levied by the magistrates of Thurso, who apply them to the maintenance and repair of the pauls, and to cleansing the harbour or river.

SCRABSTER.

Description of the Dues and Charges levied by the Scrabster Harbour Trustees.

1. Dues on Goods.

By the 47th section of the Act 4 & 5 Vict. c. l., the trustees are empowered, so soon as the piers and wharfs of the harbour shall be in a fit state to receive vessels thereat, to levy on all goods, wares, merchandises, or commodities whatever imported into or exported from the harbour, or within the space between the north-east quay or pier of the harbour, and the little head of Holburnhead, in any ship, vessel, bark, boat, or lighter, or carried along, across, or upon any part of the piers, wharfs, or other works of the trustees, the rates specified in the following schedule:—

		s.	*d.*
For wheat, rye, barley, bear or bigg, malt, oats, peas, beans, tares, and rye grass seeds	quarter	0	1
Oatmeal	boll	0	1
Bear or barley meal	do.	0	1
Pot or pearl barley	cwt.	0	2
Split peas	do.	0	2
Rice	do.	0	3
Biscuit	do.	0	3
Flour	sack	0	4
And in proportion for any lesser quantity.			
Salted beef, pork, or other provisions	barrel	0	4
Do.	half-barrel	0	2
Ale, beer, or porter	hhd.	0	6
Do. in smaller casks, in proportion.			
Wine	pipe or puncheon	2	0
Do. in smaller casks, in proportion.			
Whiskey	gallon	0	0½
Raw sugar	hhd.	1	6
Do. in smaller casks, in proportion.			
Loaf or lump sugar, in cask or package	cwt.	0	4
Tallow	do.	0	3
Every bale or truss of goods	barrel bulk	0	2
Wool yarn or cotton	cwt.	0	6
Smaller quantities in proportion.			
Undressed flax	cwt.	0	6
Dressed flax	do.	0	9
Tow	do.	0	4
Unwrought iron	do.	0	1
Wrought iron	do.	0	2
Coach, gig, or cart wheels	pair	0	6
Copper or brass, wrought	cwt.	1	0
Do. or do., unwrought	do.	0	6
Pewter	do.	0	4
Lead	do.	0	2
Scotch coals	ton	0	6
English do.	do.	0	6
Salt	do.	0	6
Dried cod, ling, or hake	cwt.	0	1
Wet cod	barrel	0	2
Do.	half-barrel	0	1

Appendix A.

Wick Customs Port—*cont.*

Scrabster—*cont.*

Harbour Trustees —*cont.*

		s.	d.
Herrings cured, white or red	barrel	0	1
Do.	half-barrel	0	0½
And in proportion for smaller casks.			
Lime shells	boll	0	1
Slacked lime	do.	0	0¼
Salmon	barrel	0	3
Do.	half-barrel	0	1½
Do.	kit	0	0½
Battens, eight feet long, and not exceeding twenty feet in length	dozen	0	3
Do. exceeding twenty feet long	do.	0	4
Batten ends, under eight feet long	do.	0	1½
Deals, exceeding twenty feet long	do.	0	6
Do. eight feet and not more than twenty feet in length	do.	0	4
Deal ends, under eight feet long	do.	0	2
Fir timber, in log or in plank	load of fifty cubic feet	1	0
Balks or fir quarters, twenty-two feet long or upwards	dozen	2	0
Do. fifteen feet long and under twenty-two feet	do.	1	6
Do. under fifteen feet long	do.	1	0
Oak, in log or in plank	load of fifty cubic feet	1	6
And in proportion for any lesser quantity than a load.			
Hard wood of any kind, in log or in plank	do.	1	6
And in proportion for any lesser quantity than a load.			
Handspikes	dozen	0	1
Oak knees	do.	0	1
Lathwood	fathom	1	0
Lathwood, split	bundle	0	0½
Masts, six inches in diameter or under	each	0	6
Do., six inches in diameter and under twelve	do.	1	0
Do., twelve inches in diameter and upwards	do.	1	6
Spars, under twenty-two feet long and under four inches diameter	do.	0	0½
Do., twenty-two feet long or upwards and under four inches diameter	do.	0	0½
Do., four inches in diameter and upwards	do.	0	0½
Oars	do.	0	0½
Spokes for wheels	hundred	0	2
Pipe staves	dozen	0	2
And in proportion for any lesser quantity.			
Hogshead staves	do.	0	1
Barrel staves	do.	0	0½
Oak, birch, or other bark	ton	1	6
And in that proportion for any lesser quantity.			
Wood hoops	bundle of 120 hoops	0	1
Mill stones	each	2	0
Grind stones	do.	0	1
Bricks	100	0	1½
Tiles	do.	0	2
Slates	1,000	1	0
Dressed freestone	100 feet superficial	1	6
Rough do.	ton	0	6
Whin or ruble stone	do.	0	1
Flat paving stones or flags	do.	0	6
Every trunk, chest, or box	barrel bulk	0	3
Every small bundle or parcel		0	1
Hops	pocket	1	0
And in proportion for any lesser quantity.			
Butter	cwt.	0	3
Cheese	do.	0	2
Oil	barrel	0	4
And so in proportion for any larger or smaller cask of oil.			
Grease, butter, or smearing materials	cwt.	0	2
Tar or pitch	barrel	0	4
Apples, pears, or onions	bushel	0	2
Oranges or lemons	chest	0	6
Potatoes	boll	0	1
Dressed hemp	cwt.	0	4
Undressed hemp	do.	0	2
Ropes or cordage	do.	0	6
Nets	barrel bulk	0	2
Pot, pearl, or wood ashes	cwt.	0	2
Soap	do.	0	2
Raw hides	each	0	0½
Tanned leather	cwt.	1	0
Leather screws	do.	0	2
Crate of glass	barrel bulk	0	4
Crate of earthenware	each	0	6
Half-crates of earthenware	do.	0	3
Ranges or grates (large)	do.	0	6
Do. (small)	do.	0	2
All articles of household furniture	barrel bulk	0	3
Any such article less than a barrel bulk		0	2
Empty bottles	gross	0	6
Wine in bottles	dozen	0	2
Empty hogsheads	each	0	1
Empty barrels	do.	0	0½
And so in proportion for larger or smaller casks			
Each four-wheeled carriage		2	6
Each two-wheeled carriage		1	6
Each cart		0	9

LIVE STOCK.

Each bull		2	0
Each cow, heifer, or ox		1	0
Each calf		0	6
Each entire horse		5	0
Each other horse for riding or harness		2	6
Each colt or filly		1	6

		s.	d.
Each pony under thirteen hands		1	0
Each sheep or lamb		0	1
Each swine or pig		0	2
Each goat		0	1
Each dog for sporting		0	3
Each other dog		0	1
Each turkey or goose		0	0½
Fowl or ducks	dozen	0	3
Game in boxes or baskets	barrel bulk	0	6
Smaller packages in proportion.			
Eggs	hundred	0	1

For lumber, and every other article not before specified in this table, at the rate of 5 per cent. on the freight, and in that proportion.

(See Schedule A. of Act.)

The maximum rates are charged.

The trustees may levy on goods remaining on the quays for a longer period than twenty-four hours, a further sum not exceeding those specified in the foregoing schedule, and similar duties for each successive period of twenty-four hours that they shall so remain. (See section 86 of Act.)

Gross amount levied in 1852, 128*l.* 8*s.* 1*d.*

2. TONNAGE DUTIES.

Under the same section the trustees are authorized, subject to the same limitations, to levy on every ship, vessel, bark, boat, or lighter coming into or going out of the harbour, or within the limits before described, or loading or unloading therein, the rates and duties set forth in the following table :—

CLASS FIRST.

For every ship, bark, brig, sloop, lighter, steam vessel, steamboat, or other vessel or boat whatever, entering or arriving at or within the bounds or limits of the harbour, for the purpose of landing or taking on board any goods, passenger or passengers, or touching at or taking advantage or benefit of any of the piers or quay of the harbour, or coming within the bounds thereof from any port or place in the United Kingdom of Great Britain and Ireland, or from the islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, the following sums, viz. :

I. Each such ship, bark, brig, sloop, lighter, yacht, or other vessel or boat (not being a steam vessel or steamboat), if the measurement of forty tons or upwards, fourpence sterling for each and every ton the same shall measure.

II. Each such ship, bark, brig, sloop, lighter, yacht, or other vessel or boat (not being a steam vessel or steamboat), if of the measurement of twenty tons but under forty tons, threepence sterling for each ton the same shall measure.

III. Each such ship, bark, brig, sloop, lighter, yacht, or other vessel or boat (not being a steam vessel or steamboat), if of or above the measurement of five tons but under twenty tons, twopence sterling for each ton the same shall measure.

IV. Each steam vessel or steamboat, of whatever measurement, twopence sterling for each and every ton the same shall measure. And

V. Each boat or vessel of any description under five tons, one shilling sterling.

For any vessel that may remain in the harbour for a longer period at any one time than fourteen days, unless being windbound, there shall be levied additional tonnage dues, not exceeding the rates before mentioned, for every additional fourteen days, or any lesser number of additional days such vessel may so remain.

But with regard to open or undecked boats engaged in the herring fishing, and while prosecuting the same, having occasion to enter the harbour or come within the limits thereof to land their fish or put the same on shipboard, the owners of such boats, in place of paying tonnage dues at the respective rates before mentioned every time such boats enter the harbour or come within the limits thereof, shall have the option of compounding for the tonnage dues for the season for such boats while engaged in prosecuting the herring fishing, at the rate of eight shillings for each such boat.

CLASS SECOND.

For every ship, bark, brig, sloop, lighter, yacht, steam vessels, steamboat, or other vessel or boat whatsoever entering or arriving at the said harbour for the purpose of landing or taking on board any goods, passenger or passengers, or touching or taking advantage or benefit of any of the piers, quays, or wharfs of the harbour, or coming within its limits from any country, island, or place whatsoever not before named in this schedule, sixpence sterling for each and every ton the same shall measure.

(See Schedule B. of Act.)

The maximum rates are charged.

The duty on vessels making one trip per week may be compounded for, for any period not exceeding one year. (See s. 50 of Act.)

Gross amount levied in 1852, 248*l.* 2*s.* 6*d.*

3. WATER DUES.

The 53d section empowers the trustees to collect water dues from vessels requiring water. These dues are not in practice levied.

4. DUES FOR CRANES, AND WEIGHING MACHINES.

Under the 85th section, the trustees are entitled to levy for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper. As the trustees possess no cranes or weighing machines, no such dues are levied.

These dues are leviable by trustees appointed by the Act 4 & 5 Vict. c L, and their successors, and are applicable to the payment of the expenses of obtaining the Act; to

Appendix A.

Wick Customs Port—*cont.*

Scrabster—*cont.*

Harbour Trustees—*cont.*

keeping and maintaining in good order and sufficient repair the harbour and road of access to be made thereto; to paving, watching, and lighting the harbour; to the payment of the principal and interest of money borrowed on the security of the harbour revenues and to the formation of a sinking fund, when such shall be established, for the gradual extinction of the harbour debt, and to no other purpose whatsoever. (See s. 51 of Act.) The amount expended on the construction and maintenance of the roads of access to the harbour to the 30th April 1854 was 3,270*l.* The sum so applied in 1852 was 21*l.* 9*s.* 1*d.*

The 57th section vests in the trustees the sole privilege of appointing meters and weighers of grain, lime, and coals imported, and to fix the rates to be paid to such meters and weighers.

Under the 48th section the trustees are empowered to reduce or suspend, and again raise or revive the dues, but not to exceed the statutable rates.

The capital subscribed on account of the harbour is 5,810*l.*, exclusive of donations, which amount to 2,383*l.* 18*s.*

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Wick, in 1852.

Places within the Customs Port of Wick.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained).		
		By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Wick - -	British Fisheries Society -	1,722 19 8		
	Warden and Assistants of Dover Harbour (England) - -	1 8 0		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			1,724 7 8	
Helmsdale -	The Duke of Sutherland -	156 12 7	156 12 7	
Little Ferry -	The Duke of Sutherland -	45 12 6	45 12 6	
Lybster - -	Temple Sinclair, Esq. - -	No return.	—	
Thurso - -	The Magistrates, as Harbour Trustees - - -	*12 10 4	12 10 4	
Scrabster - -	Harbour Trustees - -	376 10 7	376 10 7	2,315 13 8

* Levied in 1854.

Kirkwall Customs Port.

CUSTOMS PORT OF KIRKWALL.

The Customs Port of Kirkwall consists of the Orkney Islands and the Skerries.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Kirkwall Harbour Trustees, at Kirkwall; Thos. Traill, Esq., at Papa Westray; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England.

Kirkwall.

KIRKWALL.

Harbour Trustees.

Description of Dues and Charges levied by the Kirkwall Harbour Trustees.

1. Rates on Goods.

Under the 12th section of the Act 9 Geo. IV. cap. lviii., the Trustees are entitled to levy on all goods, merchandise, wares, and commodities whatever, imported into or

exported out of the harbour, the several rates and duties specified in the following schedule :—

		s.	d.
Butter	barrel	0	2
Bent	thrave	0	0½
Cattle, viz., Black cattle	each	0	3
Calves	do.	0	0½
Horses	do.	0	6
Sheep	do.	0	1½
Lambs	do.	0	0½
Swine	do.	0	1½
Coals	barrel, containing 27 imperial gallons, streaked measure	0	1½
Corn, viz., Barley and bigg	boll	0	2
Malt	do.	0	2
Oats	do.	0	2
Oatmeal and bearmeal	ten stones	0	1½
Pease	boll	0	2
Flour	sack	0	3
Fish, salted	cwt.	0	1
Dried or scrae	barrel bulk	0	1
Herrings	barrel	0	2
Hides	each	0	0½
Iron and Steel of every description	cwt.	0	1½
Kelp	do.	0	1
Lime	barrel	0	1½
Ploughs	each	0	2
Potatoes	barrel	0	1
Ropes and Cables	cwt.	0	1½
Salt	ton	0	6
Slates, viz., large	1000	2	0
Do. small	do.	1	0
Stones, viz., Freestones	ton	0	2
All other stones	do.	0	1½
Do.	boat load	1	0
Tow and flax	cwt.	0	2
Wood of all kinds, whether in logs, deals, planks, staves, or any other way whatever, and whether foreign or home	pound value	0	3
All goods not particularly enumerated	bar. bulk	0	3
Fresh fish, vegetables, and poultry, brought for sale, if landed and sold within the limits of the harbour	for every shilling in value	0	0½

EXEMPTIONS.

All fresh fish, vegetables, and poultry, if carried to the public market place of the burgh for sale.
Stones, slates, and peats or turf for fuel, if landed outside the piers of the harbour.

(See schedule A. of Act.)

The duty in practice levied is 1½*d.* per barrel bulk.

Goods on which the rates have been paid on importation, to be free on exportation in the same packages. (See sec. 13 of Act.)

2. TONNAGE DUES.

The 15th section of the Act empowers the trustees to levy on any ships, vessels, barks, boats, and lighters, of whatever description, which shall come into or use the harbour, the several duties and rates set forth in the following schedule.

	s.	d.
All ships and vessels entering the harbour of Kirkwall, whether for safety or with a cargo, or in ballast, per ton	0	4
All decked or open boats above three tons, employed in the navigation among the Orkney Islands, entering the said harbour, per ton	0	4
Or in lieu thereof, a yearly composition after the rate of one shilling per ton.		
But all such boats or vessels carrying a cargo to or from any port out of the county of Orkney, to pay the above rate of fourpence per ton.		
Boats under three tons, each time they enter the harbour	0	2
Or a yearly composition for each boat of	1	0
Vessels continuing longer than three months at one time in the harbour, to pay tonnage duties again, and so on for every three months during which they may continue in the harbour.		

EXEMPTIONS.

All ships, vessels, and boats belonging to His Majesty, or employed in any department of the public service.
All ships' boats, and boats with fresh fish, carrying no other cargo, or any passengers.

(See schedule B. of Act.)

The duty in practice levied is 1½*d.* per register ton.

These dues are let. The gross amount received by the trustees annually on an average of the ten years ending 1852, was 180*l.* 14*s.*

These dues are leviable by trustees named in the Act 9 Geo. 4. cap. lviii., and their successors, and are applicable to the payment of the expenses of passing the Act; to the maintenance and repair of the piers, and other works of the harbour, and to the expense of its management; to the payment of the principal and interest of money borrowed on the security of the harbour dues; to extending, enlarging and improving the harbour and its works; improving, repairing, and lighting the access and avenues thereto; paving and lighting the piers, quays, and jetties, and to no other purpose whatsoever. (See sec. 23. of Act.)

The limits of the harbour extend along the shore from Ayre Point, on the west, eastward to the boundary of the royalty of the burgh; the dues are levied throughout. (See sec. 13. of Act.)

The 23d section empowers the trustees to reduce the dues with the consent of three fourths of the creditors of the harbour debt, and to raise them again, but not exceeding the statutable rates.

The 34th section provides, that when 5,000*l.* shall have been borrowed on the security of the harbour revenues, 5*l.* per cent of such sum shall annually be applied to the formation of a sinking fund for the ultimate extinction of the debt.

The debt at present charged on the harbour dues amounts to 200*l.* bearing 5*l.* per cent. interest The trustees possess no other revenues.

Appendix A.

Kirkwall Customs Port—*cont.*

Papa Westray.

Thos. Traill, Esq.

PAPA WESTRAY.

It is stated that dues are levied by Thos. Traill, Esq., at Papa Westray, but the particulars have not been furnished.

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Kirkwall, in 1852.

Places within the Customs Port of Kirkwall.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained).		
		By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d
Kirkwall - -	Harbour Trustees - - -	*180 14 0		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			180 14 0	180 14 0
Papa Westray -	Thomas Traill, Esq. - -	No Return.	—	—

* Let. Gross amount received annually on an average of the last ten years.

Lerwick Customs Port.

LERWICK CUSTOMS PORT.

The Customs Port of Lerwick consists of the Shetland Islands.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Summary of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Lerwick, in 1852.

Places within the Customs Port of Lerwick.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained).		
		By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Lerwick - -	Warden and Assistants of Dover Harbour (England) - -	Nil.	—	—
	Ramsgate Harbour Trustees (England) - - -	Nil.	—	—

CUSTOMS PORT OF STORNOWAY.

The Customs Port of Stornoway consists of the Hebrides or Western Isles, and the islands of Rona and Sulisker lying to the northward, and the Flannan Islands to the westward, of the Island of Lewis.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of STORNOWAY, in 1852.

Places within the Customs Port of Stornoway.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Stornoway - -	Warden and Assistants of Dover Harbour (England) - -	Nil.	—	—
	Ramsgate Harbour Trustees (England) - - -	Nil.	—	—

CUSTOMS PORT OF CAMPBELTOWN.

The Customs Port of Campbeltown extends from the town of Campbeltown inclusive northward to the Point of Skipness, thence to the Point Barmore, and from the Point of Skipness to the south side of the entrance to Loch Ransa in the Island of Arran; thence along the west and south-west coast of the Island of Arran to the southmost point of Pladda; thence to the Craig of Ailsa, and to Corshill Point on the coast of Galloway; thence to the south-westernmost point of the Mull of Cantire; thence north-westward to the southernmost point of the Island of Islay; thence westward to the Point of Rinns of Islay, including the small adjacent islands; thence along the coast of the Island of Islay to the west of the islands of Oronsay and Colonsay to the north-westernmost point of the Island of Colonsay, including the Island of Narown; thence to the north-westernmost point of the Island of Jura; thence south-eastward to a point on the mainland of Knapdale, opposite to and directly south from the Point of Craignish, including the islands within the foregoing limits.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Campbeltown Harbour and Burgh Trustees, at Campbeltown; John Campbell, Esq., at East Tarbert; James Morrison, Esq., at Bowmore: the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

CAMPBELTOWN.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE CAMPBELTOWN HARBOUR AND BURGH TRUSTEES.

1. ANCHORAGE DUES.

By the 41st section of the Act 9 & 10 Vict. cap. cclxiv. the trustees are authorized to levy on all vessels or boats coming within the precincts of the harbour, 1*d.* per ton for each and every ton of such vessels. Foreign vessels double.

The maximum rates are levied, except as hereafter specified.

2. QUAY DUES.

Under the same section, the trustees are empowered to levy on all vessels landing or taking on board a cargo within the precincts of the harbour, 1*d.* for each and every ton.

The maximum rate is levied, except as hereafter specified.

Boats or small craft engaged in the herring fishery, to pay for anchorage and quayage 6*d.* for every time they enter the harbour, or 2*s.* 6*d.* during the fishing season.

Vessels seeking refuge, and not berthed at any of the trustees' quays, nor moored to any of their mooring chains, nor breaking bulk, exempt. (See s. 40 of Act.)

Appendix A.

Campbeltown Customs Port—*cont.*

Campbeltown—*cont.*

Harbour Trustees—*cont.*

3. Dues on Imports and Exports.

Power is given, by the same section, to the trustees to levy on all goods enumerated in schedule D. of the Act, landed or shipped, carried or conveyed, within the harbour, any sums not exceeding those specified in such schedule, set forth in the following table :—

		s.	d.
Acorns	bushel	0	3
Alabaster	barrel bulk	0	3
Ale, strong	hhd.	0	4
Almonds. *See* Grocery.			
Alum, rock	ton	0	5
Apples	barrel bulk	0	1
Argol	ton	0	10
Ashes, pot or pearl	do.	0	10
Weed or wood	do.	0	10
Bacon or hams	cwt.	0	1
Barilla	ton	0	8
Bar iron. *See* Iron.			
Bark, oak, &c.	do.	0	8
Quercitron	do.	0	10½
Barley. *See* Corn.			
Shelled or pearled. *See* Corn.			
Basket rods	bundle	0	1
Baskets, viz. :			
Under 12 inches diameter	dozen	0	0½
12 inches diameter	do.	0	1
Bay berries. *See* Berries.			
Beans. *See* Corn.			
Beef or pork	barrel bulk	0	1½
Beer, spruce	keg	0	1
Berries, bay, juniper, yellow, and cran	barrel bulk	0	1
Biscuit	cwt.	0	0½
Blacking	do.	0	1
Black lead. *See* Lead.			
Bones and bone dust	ton	0	2
Books	barrel bulk	0	1
Bottles of green or common glass, not less than pints	gross	0	1
Bottles, broken	ton	0	1
Bran	cwt.	0	1
Brandy. *See* Spirits.			
Brass	cwt.	0	1
Bricks	1,200	0	5
Brimstone	barrel bulk	0	1
Bristles	cwt.	0	1
Bulrushes	load	0	5
Bulls. *See* Cattle.			
Butter	cwt.	0	1
Blubber	tun	0	4
Barrels, empty herring	dozen	0	3
Calves' velves	cwt.	0	1
Candles	barrel bulk	0	2
Cane reeds	1,200	0	2½
Carpets. *See* Cloth.			
Cattle, viz. :			
Bulls	each	0	2½
Cows	do.	0	1
Do. under three years	do.	0	0¾
Calves	do.	0	0½
Horses	do.	0	3
Do. under three years	do.	0	2
Oxen	do.	0	1½
Pigs	do.	0	1
Sheep or goats	do.	0	0½
Lambs	do.	0	0¼
Caviare	barrel bulk	0	1
Chalk	ton	0	1
Cheese	cwt.	0	0½
Chestnuts	barrel bulk	0	1
Cider	do.	0	2
Cinnamon. *See* Groceries.			
Clay, china or pipeclay	ton	0	2
Fire	do.	0	4
Cochineal	barrel bulk	0	4
Cocoa	do.	0	1
Coffee	do.	0	1
Cocoa nuts	do.	0	1
Copper	ton	1	4
Old	do.	0	8
Ore	do.	0	2
Boiler or still	100 gallons	0	6
Copperas	ton	0	2½
Coral	cwt.	0	2½
Cordage	do.	0	2½
Cork	do.	0	1
Corn and meal, viz. :			
Barley, bere, or big	quarter	0	1
Shelled and pearled	cwt.	0	0½
Beans	quarter	0	1
Indian corn	do.	0	1
Meal	do.	0	1
Malt	quarter	0	1
Oats	do.	0	1
Corn and meal—*cont.*			
Oatmeal	280 lb.	0	1
Pease	quarter	0	1
Rye	do.	0	1
Wheat	do.	0	1
Flour	sack	0	1
Carrots	ton	0	3
Cow, ox, or bull hair. *See* Hair.			
Cows, *See* Cattle.			
Cranberries. *See* Berries.			
Crystal	barrel bulk	0	1
Culm	ton	0	1
Currants. *See* Groceries.			
Coals, Scotch	ton	0	2
English	do.	0	2
Smithy	do.	0	2
Cinders	do.	0	2
Codilla	do.	0	6
Cloth, brown or bleached linens, viz.:			
Osnaburgs	barrel bulk	0	2
Sheeting	do.	0	2
Dowlas	do.	0	2
Ducks	do.	0	2
Ticklenburghs	do.	0	2
Drillings and shirtings	do.	0	2
Silesias	do.	0	2
Sailcloth	do.	0	2
Bagging of all kinds	do.	0	2
Tarpaulins	do.	0	2
Browns	do.	0	2
Sacks, made	do.	0	2
Clothing	do.	0	2
Haberdashery, comprehending cotton and silk goods	do.	0	2
Hosiery	do.	0	2
Carpetings	piece	0	2
Other cloths not mentioned	barrel bulk	0	2
Cement	do.	0	1
Coaches, chaises, gigs, and other similar carriages	do.	0	2
Cotton wool	cwt.	0	1
Draft or grain	ton	0	1
Drugs	barrel bulk	0	2
Earthenware	crate	0	6
In bulk	100 dozen	2	6
Eggs	barrel bulk	0	2
Elephants' teeth	cwt.	0	2
Emery stones	do.	0	1
Epsom salts	do.	0	1
Farina	ton	0	8
Feathers	cwt.	0	4
Figs. *See* Groceries.			
Fish Oil. *See* Oil.			
Flint stones	ton	0	2
Flower roots	barrel bulk	0	1
Furrier's waste	ton	0	1
Flax	do.	0	10
Fish, salted, dry	do.	0	6
Fresh	box	0	1
Garden seeds. *See* Seeds.			
Geneva. *See* Spirits.			
Ginger	barrel	0	1
Preserved	jar	0	0½
Glass	crate	0	6
Glass, broken	ton	0	6
Glue	cwt.	0	1
Goat's hair. *See* Hair.			
Grapes	jar	0	1
Grease	ton	0	10
Groceries, viz.:			
Almonds	barrel bulk	0	1½
Cinnamon	do.	0	1½
Currants	do.	0	1½
Figs	do.	0	1½
Pepper	do.	0	1½
Pimento	do.	0	1½
Plums	do.	0	1½
Prunes	do.	0	1½
Raisins	do.	0	1½
Gunpowder	100 lb.	0	1½
Ginseng	barrel bulk	0	1½
Guano	ton	0	6
Hair, viz.:			
Cow, ox, or bull	cwt.	0	1
Goats' hair or wool	do.	0	1
Horse	do.	0	1
Plasterers'	do.	0	1
Hair powder	barrel bulk	0	2

		s.	d.
Hardware	do.	0	2
Hats	do.	0	2
Hay	ton	0	6
Hemp, rough	do.	0	10
Herrings	barrel	0	1
Salted in bulk	barrel	0	1½
Hides, dry	ton	0	8
Salted	do.	0	4
Honey	barrel bulk	0	2½
Hoops, wooden	1,000	0	8
Iron	ton	0	8
Hops	pocket	0	4
Horns, slugs and tips	1,200	0	1
Horse. *See* Cattle.			
Household furniture	barrel bulk	0	1
Husbandry utensils	do.	0	1
Indian corn or meal. *See* Corn.			
Indigo	do.	0	6
Iron, viz.:			
Bar, plate, bolt, and rod	ton	0	4
Forged	do.	0	5
Made work	do.	0	8
Hoops. *See* Hoops.			
Old	do.	0	2½
Cast, goods	do.	0	4
Old, broken or cast	do.	0	2
Pig	do.	0	2
Ivory	cwt.	0	2½
Ink	barrel bulk	0	1½
Junk, old	ton	0	3
Juniper berries. *See* Berries.			
Kelp	do.	0	4
Lard	barrel bulk	0	2
Latten, black	ton	0	10
Lead	do.	0	4
Black	barrel bulk	0	1
Ore	ton	0	5
Red and white	do.	0	5
Shot	do.	0	5
Leather, tanned and dressed	do.	0	10
Lemons	chest	0	2
Limes	cask	0	2
Linseed. *See* Seed.			
Oil. *See* Oil.			
Lime	ton	0	2
Lobsters	box	0	1
Madder	ton	0	10
Roots	do.	0	8
Malt. *See* Corn.			
Manganese	do.	0	5
Marble	do.	0	5
Mats, bass	barrel bulk	0	1
Meal. *See* Corn.			
Medicines	barrel bulk	0	2
Mill waste	ton	0	1
Mohair yarn	cwt.	0	1
Molasses	puncheon	0	4
Morels	cwt.	0	1
Moss rock	ton	0	8
Mum	do.	0	10
Manure	do.	0	1
Meal. *See* Corn.			
Machinery	barrel bulk	0	1
Musical instruments	do.	0	6
Netts	piece	0	1
Nuts	barrel bulk	0	1
Nutmegs	cwt.	0	2
Oakum	ton	0	5
Oats. *See* Corn.			
Oatmeal. *See* Corn.			
Oil, linseed	do.	0	10
Palm	do.	0	10
Rape	do.	0	10
Turpentine	do.	0	10
Sperm	do.	0	10
Oil, vitriol	bottle	0	1
Whale or train	ton	0	6
Cake	do.	0	6
Ochre	do.	0	5
Onions	bushel	0	1
Oranges	chest	0	2
Orchilla weed	ton	0	10
Ore of iron. *See* Iron.			
Ore of lead. *See* Lead.			
Paper, viz:			
Writing and printing	barrel bulk	0	2
Packing	do.	0	2
Pearl barley. *See* Corn.			
Pease. *See* Corn.			
Pelts	ton	0	8
Pepper. *See* Groceries.			
Perry	barrel bulk	0	1
Pig Iron. *See* Iron.			
Pigs. *See* Cattle.			
Pigsheads	do.	0	1
Pimento. *See* Groceries.			
Pitch	do.	0	1
Plaster of Paris	ton	0	6
Plums. *See* Groceries.			
Pumice stones	do.	0	5
Pork. *See* Beef.			
Porter	hhd.	0	4
Potatoes	ton	0	3
Powder of lead. *See* Lead.			
Prunellas	barrel bulk	0	1
Prunes. *See* Groceries.			
Peats	ton	0	1
Quercitron bark. *See* Bark.			
Quills	barrel	0	1
Rags, linen	ton	0	4
Other rags, old ropes, and old leather	do.	0	4
Raisins. *See* Groceries.			
Rape cake	do.	0	6
Seeds. *See* Seeds.			
Red lead. *See* Lead.			
Rice	barrel bulk	0	2
Rock moss. *See* Moss.			
Rosin	barrel	0	1
Rum. *See* Spirits.			
Rye. *See* Corn.			
Salt	ton	0	4
Rock	do.	0	2½
Petre	barrel bulk	0	2
Seed, viz.:			
Flax and rape seed	hhd.	0	4
Do. do.	barrel	0	2
Do. do. in bulk	quarter	0	2½
Do. do. in bags	do.	0	3
Clover	bag	0	3
Ryegrass	quarter	0	1½
Sheep. *See* Cattle.			
Shumack	ton	0	8
Skins, viz.:			
Calf	score	0	2
Sheep	do.	0	2½
Deer	do.	0	2½
Kid	do.	0	2
Lamb	do.	0	2
Seal	do.	0	2
Slates	1,200	0	8
Slate pencils and slates	barrel bulk	0	1
Smelts	cwt.	0	1
Snuff	barrel bulk	0	1½
Soap	ton	0	10
Soaper's waste	do.	0	1
Spermaceti	do.	0	10
Stones, viz.:			
Limestone	do.	1	0
Rubble freestone	do.	0	1
Hewn Ashlar freestone	do.	0	1
Rough do.	do.	0	1
Rubble causeway	do.	0	1
Causeway, dressed	do.	0	1
Pavement	do.	0	1
Curb	do.	0	1
Whinstones	do.	0	1
Foreign gravestones	each	0	6
Home gravestones	do.	0	6
Scythe stones	score	0	1
Grindstones	each	0	1
Millstones	do.	1	0
Spirits, viz.:			
Foreign	120 gallons	0	4
British	do.	0	3
Starch	barrel bulk	0	2
Steel	ton	0	8
Sugar, raw and refined, in barrels	hhd.	0	3
Refined, loose	ton	0	10
Soda	do.	0	6
Stucco	do.	0	4
Smalts	barrel bulk	0	1
Salmon	box	0	1
Tallow	ton	0	10
Tamarinds	cwt.	0	1
Tanner's waste	ton	0	1
Tar	barrel	0	1
Tea	chest	0	1
Thread	barrel bulk	0	1
Tin of all kinds	ton	0	10
Tobacco	barrel bulk	0	2
Tongues, smoked	dozen	0	1
Do. pickled	barrel	0	2
Tortoise shell	cwt.	0	1

Appendix A.

Campbeltown Customs Port—*cont.*

Campbeltown—*cont.*

Harbour Trustees—*cont.*

		s.	d.
Tow	ton	0	5
Toys	barrel bulk	0	2
Treenails	1,200	0	3
Turmeric	barrel bulk	0	1
Twine	cwt.	0	1
Tiles	ton	0	3
Turnips	do.	0	3
Valonia	do.	0	10
Vases or sculptured marble	barrel bulk	0	2
Verdigrease	ton	0	10
Vermillion	cwt.	0	1
Vinegar	barrel bulk	0	2
Vitriol. *See* Oil.			
Willow reeds	bundle	0	1
Wine	barrel bulk	1	0
Whalebone, dressed and undressed	ton	0	8
Wood, Foreign, viz.;			
Battens	load of 50 cubic feet	0	4
Boards, oak or wainscot	do.	0	5
Boards, paling	120	0	1½
Deals	load of 50 cubic feet	0	4
Deal ends	do.	0	4
Firewood	fathom	0	1½
Handspikes	120	0	1
Laths	fathom	0	2½
Masts, yards, or bowsprits, viz.:			
6 inches diameter, and under 8 inches, load of 50 cubic feet		0	2
8 inches diameter, and under 12 inches, load of 50 cubic feet		0	4
12 inches diameter, and upwards, load of 50 cubic feet		0	5
Oak planks	load of 50 cubic feet	0	5
Oars and oar rafters	120	0	4
Rickers, boat hooks and hooks	do.	0	4
Spars	load of 50 cubic feet	0	4
Cart-wheel spokes	60 pieces	0	1
Staves, pipes, from any port in Europe, above 50 inches long	120	0	4
50 inches long and under	do.	0	2
Staves from United States of America, above 50 inches long	120	0	1
Staves, hogshead, 50 inches long and under, 120		0	1
Staves, barrel, and all under 50 inches long, 120		0	0½
Staves, pipe, from any of the British Plantations, above 50 inches long	120	0	2
50 inches long and under	do.	0	2
Fir	load of 50 cubic feet	0	4
Oak	do.	0	5
Pine	do.	0	4
Hardwood	do.	0	5
Ufers	do.	0	4
Wainscot logs (Delivered by weight), viz.:	do.	0	5
Barwood	ton	0	8
Boxwood	do.	0	8
Brazil wood	do.	0	10
Canewood	do.	0	10
Ebony	do.	0	8
Fustic	do.	0	8
Lignum vitæ	do.	0	8
Logwood	do.	0	8
Mahogany	do.	0	8
Nicaragua wood	do.	0	8
Redwood	do.	0	8
Sassafras	do.	0	8
Wood, home, viz.:			
Fir	load of 50 cubic feet	0	2
Hardwood	do.	0	3
Fir planks and deals	do.	0	2
Hardwood planks and deals	do.	0	3
Cart-wheel spokes	60 pieces	0	1
Hogshead staves	120	0	1
Barrel staves	do.	0	1
Wool other than cotton wool	cwt.	0	1
Worsted yarn. *See* Yarn.			
Whitening	ton	0	4
Yarn, viz.;			
Lint	do.	0	10
Cotton	do.	0	10
Tow	do.	0	6
Hemp	do.	0	6
Worsted	cwt.	0	1
Yeast	puncheon	0	1

The maximum rates are levied.

The dues were leased in 1852 for 1,002*l.*

These dues are leviable by the Harbour and Burgh Trustees of Campbeltown, appointed by the Act 9 & 10 Vict. cap. cclxiv. and are applicable, under the 44th section, to the payment of one half of the expenses of passing the Act, of the collection and management of the harbour revenues; of the interest of the money borrowed on the security of the rates; of the expenses of the harbour light, lighting, paving, and watching the quays; of maintaining the buoys and other harbour works; to the payment of the principal money due by the Municipal Corporation on account of the harbour; and to deepening the harbour and the execution of the intended improvements of the harbour, quays, and wharf. Any surplus to be appropriated to the formation of a sinking fund for the liquidation of the money borrowed on the harbour revenues.

Prior to the passing of this Act the Municipal Corporation of Campeltown were entitled under their charter to certain anchorage, quayage, and shore dues. By this Act these dues and tolls were abolished, and the debt incurred by the corporation on account of the harbour was charged on the present rates and duties. (See 44th section of Act.) It is stated that the amount of such debt cannot now be distinguished.

Differential dues are chargeable on foreign vessels, but in practice they are neither claimed nor levied.

The harbour of Campbeltown embraces the whole of Campbeltown Loch within the point called Mac Ninians and the rock or point called the Otter or Outer Buoy. The dues are levied throughout the whole of these limits. (See s. 38. of Act.)

The 46th section authorizes the trustees to reduce and again raise the dues, but not to exceed the statutable rates.

By the 48th section power is given to them to compound for the anchorage and quayage dues, with regular packets, passage boats, and ferry boats. This power has been exercised.

The 90th section of the Act authorizes the trustees to regulate the charges for ballast to be taken on board or landed from vessels in the harbour.

Under the 127th section water is to be supplied to shipping at a rate not exceeding 2*s.* per ton.

By the 23d section of the Act the trustees are required to keep separate accounts of the revenue and expenditure of the harbour, and by the 24th section they are empowered to charge on the harbour revenues and on the rates, duties, and assessments for the supply of water, the sums of 14,000*l.* and 3,000*l.* respectively. The trustees owe a debt

of 5,010*l.* 15*s.* 6*d.*, the application of which to harbour and town purposes respectively is not distinguished in their accounts.

The other revenues of the trustees, as harbour trustees, amounted in 1852 to 3*l.*, from rent of a weighhouse. No water rate was levied in 1852.

EAST TARBERT.

East Tarbert.

J. Campbell, Esq.

DESCRIPTION OF DUES AND CHARGES LEVIED BY JOHN CAMPBELL, ESQ., AT EAST TARBERT.

1. TONNAGE DUES.

One halfpenny per ton on vessels of eight tons burden and upwards for every entry into the harbour, and 1*s.* 3*d.* per annum for every boat under that tonnage. (See Act 6 Anne, No. 33.)

The maximum rates are levied.

Gross amount levied in 1852, 122*l.* 1*s.* 8½*d.*

These dues are leviable under the Act 6 Anne, No. 33, and, subject to the repair and maintenance of the harbour and quay, are the private property of John Campbell, Esq.

The amount expended on repairs and new works in the harbour amounted, in 1852, to 30*l.* 19*s.* 8*d.*

The limits of the harbour extend from the Point of Garvale on the north to the Oaken Head or Point of Mealdarroch on the south; the dues are in practice levied throughout.

BOWMORE (ISLAY ISLAND).

Bowmore (Islay Island).

J. Morrison, Esq.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY JAMES MORRISON, ESQ., AT BOWMORE.

1. TONNAGE DUTY.

1½*d.* per ton register on vessels coming to the quay.

Gross amount levied annually about 7*l.*

These dues are levied by James Morrison, Esq., the proprietor of Islay, for the purpose of keeping the quay in repair.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of CAMPBELTOWN, in 1852.

Places within the Customs Port of Campbeltown.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Cambeltown -	Harbour and Borough Trustees	Let for 1,002 0 0		
	Warden and Assistants of Dover Harbour (England) -	Nil.		
	Ramsgate Harbour Trustees -	*0 9 3	1,002 9 3	
East Tarbert -	John Campbell, Esq. - -	122 1 8½	122 1 8½	
Bowmore, (Islay Island) - -	James Morrison, Esq. - -	About 7 0 0	7 0 0	1,131 10 11½

* For the year ending 31st December 1851.

Appendix A.

CUSTOMS PORT OF GLASGOW.

Glasgow Customs Port.

The Customs Port of Glasgow extends, on the River Clyde, from Dalmarnock to the east end of Dumbarton Castle, and, on the Forth and Clyde Canal, from Bowling Bay to Auchinsterrie Drawbridge, including the collateral cut or branch from Stocking Field to Monkland Basin.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The River Clyde Trustees, and the Cumbrae Light Trustees, at Glasgow; the Cumbrae Light Trustees, at Bowling Bay; the River Cart Trustees, at Paisley; the Municipal Corporation of Renfrew, and the Cumbrae Light Trustees, at Renfrew; Andrew Buchanan, Esq., at Dunglas Quay; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Glasgow.

GLASGOW.

Clyde Trustees.

Description of Dues and Charges levied by the River Clyde Trustees.

1. Quay or Harbour Duties.

Under the 56th section of the Act 3 & 4 Vict. cap. cxviii. and the 11th section of Act 9 Vict. c. xxiii., the trustees are empowered to levy—

On all vessels arriving at the harbour of Glasgow, not exceeding twopence per register ton; except
On steam vessels trading in the River Clyde within the Cumbrays, or navigating the Crinan Canal, not exceeding one penny per register ton.
On all vessels remaining in the harbour for any period exceeding twenty-four lawful days, a rate not exceeding one penny per ton per week.

The maximum rates are levied.
Gross amount received in 1852, 10,433*l.* 5*s.* 7*d.*

2. River or Tonnage Dues.

Under the same section, the trustees are authorized to charge, not exceeding the following sums:—

On all goods carried or conveyed on the River Clyde, with the exception after mentioned, one shilling and fourpence per ton.
On corn, beans, peas, meal, flour, and potatoes, one shilling per ton.
On pig iron and bar, bolt, rod, hoop, plate, and sheet iron, railway bars and tramplates, sevenpence per ton.
On coals, bricks, pantiles, freestone, whinstone, ironstone, iron ore, limestone, lime and charred wood, twopence per ton.
On dung, marl, and other manure, bricks, kelp, sand, soapers' waste, or broken glass, which shall be carried on the river for the use of any glass or bottle work erected in or about the City of Glasgow, and all sand, clay, or wood which shall be carried in any boat or vessel belonging to or hired for the use of any delph manufactory erected or to be erected in or about the said city, twopence per ton.

The maximum rates are levied.
Gross amount received in 1852, 43,921*l.* 9*s.* 7*d.*

3. Dock Dues.

Under the 11th section of the Act 9 Vict. cap. xxiii., the trustees are entitled to levy sixpence per ton on the register admeasurement of all vessels entering into or using the wet dock or tidal basin, or any basin leading to or connected therewith, and an additional duty at a rate not exceeding twopence per ton per week for any further time such ships shall remain in the dock or basin exceeding the first twenty-four lawful days.

Steam vessels plying on the Frith of Clyde, within the Cumbrae Lighthouse, and passing through the Crinan Canal, are liable only to half of the dock dues.

These dues were not levied in 1852.

4. Shed Dues.

The 59th section of the Act 3 & 4 Vict. cap. cxviii., authorizes the trustees to levy for the use of the sheds, the rates and duties specified in the following schedule:—

FIRST CLASS.				SECOND CLASS.			
Currants	To pay 2*d.*	per	butt.	Alum	To pay 1¾*d.*	per	hhd.
Dry fruits	—		ton	Apples	—		ditto.
Feathers	—		ditto.	Ditto, in bulk	—		12 bushels.
Groceries not enumerated	—		ditto.	Bacon and hams	—		hhd.
Madders	—		butt	Ditto, in bulk	—		ton.
Oil	—		252 gallons.	Barley in jars or jugs	—		score.
Spirits	—		pipe or butt.	Blacking	—		hhd.
Sugar	—		hhd.	Bleaching powder	—		ton.
Tobacco	—		ditto.	Bread	—		hhd.
Wine	—		pipe or butt.	Brimstone	—		ton.
				Butter	—		ditto.

Candles	to pay 1¾*d.* per	ton.
Cheese	—	ditto.
Coffee	—	tierce.
Copper	—	ton.
Copperas	—	hhd.
Cordage	—	ton.
Corkwood	—	ditto.
Cudbear	—	cask.
Dry fish	—	ton.
Dry goods	—	puncheon.
Dyewoods	—	ton.
Ditto, manufactured	—	cask.
Earthenware	—	hhd.
Flax	—	ton.
Furniture	—	load.
Glassware	—	hhd.
Grain	—	ditto.
Hats	—	ditto.
Hemp	—	ton.
Hides, dry or salted	—	ditto.
Indigo	—	chest.
Iron	—	ton.
Kelp	—	ditto.
Lard	—	ditto.
Lead	—	ditto.
Lignum vitæ	—	ditto.
Lime juice	—	puncheon.
Machinery	—	ton.
Manganese	—	ditto.
Meal, &c. in jars or jugs	—	score.
Nails	—	ton.
Oak, or cork-tree bark	—	ditto.
Oil, in jars	—	score.
Onions	—	12 bushels.
Paint	—	ton.
Paper	—	ditto.
Pease, &c. in jars or jugs	—	score.
Printers' liquor	—	pipe.
Provisions, salted	—	ton.
Quercitron bark	—	hhd.
Rice	—	tierce.
Rum or other spirits	—	puncheon.
Sacrum Saturni	—	ton.
Saltpetre	—	ditto.
Seal skins	—	ditto.
Shumac	—	ditto.
Soap	—	ditto.
Soda	—	ditto.
Sugar	—	tierce.
Tallow	—	ton.
Tin	—	ditto.
Tin plates	—	11 boxes.
Tin ware	—	hhd.
Valonia	—	ton.

THIRD CLASS.

Bacon and hams	to pay 1½*d.* per	tierce, cask, or puncheon.
Blacking	—	ditto.
Bread	—	ditto.
Cane reeds	—	thousand
Carpeting	—	bale.
Coals	—	hhd.
Cotton, such as American, East or West India	—	bale or bag.
Cotton bagging	—	12 pieces.
Cotton yarn	—	bale.
Cotton waste	—	ton.
Earthenware	—	tierce, cask, or puncheon.
Glassware	—	ditto.
Grain	—	ditto.
Jars, empty	—	load.
Leather	—	bale.
Linen	—	ditto.
Liquor, bottled	—	tierce, cask, or puncheon.
Madder roots	—	bale.
Mahogany	—	ton.
Molasses	—	cask or pun.
Osnaburgs	—	12 pieces.
Rum or other spirits	—	hhd.
Slates, &c.	—	thousand.
Sugar moulds	—	load.
Tiles, &c.	—	thousand.
Tinware	—	tierce, cask, or puncheon.
Vitriol	—	bottles & bskts.
Wine	to pay 1½*d.* per	hhd.
Woods, fancy	—	ton.
Wool	—	bale or pack.
Woollens	—	ditto.

FOURTH CLASS.

Alabaster	to pay 1½*d.* per	ton.
Ale, solid	—	hhd.
Aquafortis	—	bottle & basket.
Bleaching liquor	—	ditto.
Bran	—	ton.
Burr stones	—	ditto.
Carpeting	—	truss.
Chalk	—	ton.
Clay	—	ditto.
Cloverseed	—	bag.
Cocoa	—	barrel or bag.
Coffee	—	ditto.
Cottons	—	box, trunk, case, or truss.
Cotton, Brazil	—	bag.
Cotton yarn	—	skip.
Cyder	—	hhd.
Dry goods, not enumerated	—	box, trunk, case, or truss.
Earthenware	—	crate.
Flaxseed	—	hhd.
Flint	—	ton.
Fruit	—	chest.
Glassware	—	crate.
Grindstones	—	ton.
Hardware	—	box or cask.
Hats	—	box or case.
Hops	—	bag.
Indigo	—	seroon.
Ironmongery	—	box or cask.
Linens	—	box, trunk, case, or truss.
Marble	—	ton.
Old ropes and rags	—	ditto.
Perry	—	hhd.
Pig iron	—	ton.
Pimento	—	barrel or bag.
Porter, solid	—	hhd.
Soapers' waste	—	ton.
Sugar	—	barrel or bag.
Tea	—	chest or box.
Woollens	—	box, trunk, case, or truss.
Woollen yarn	—	ditto.

FIFTH CLASS.

Apples	to pay 1*d.* per	barrel.
Barley	—	bag.
Blacking	—	barrel.
Bottles, quart	—	gross.
—— vitriol	—	score.
Bread	—	barrel or bag.
Cotton	—	seroon.
Flaxseed	—	barrel.
Flour	—	barrel or bag.
Grapes	—	jar.
Grass seed	—	bag.
Hops	—	pocket.
Liquor, bottled	—	barrel.
Tar	—	ditto.
Malt	—	bag.
Pitch	—	barrel.
Tree Plants	—	bundle.
Turpentine	—	barrel.
Staves, Quebec, pipe, each hundred of 120		2*d.*
Ditto, American, hogshead, per 1,000		1*d.*
Ditto, British, barrel, per 1,000		1*d.*

FREE.

Coals, bricks, tiles, and slates, in bulk and in casks.
Herrings fishery salt.
Salt and tree, and everything requisite to the outfit of herring bushes.
Provisions for ship's use, per victualling bills.
Timber, deals, lathwood, and also mahogany and staves in cargoes.
Stones for building and paving, and grindstones and marble.

FREE AT IMPORT ONLY.

Grain, meal, potatoes, beans, and peas.

All goods not enumerated or described in the above table to be charged either 1½*d.* per ton weight or measure, according to the freight rate, or in proportion to such articles in this schedule as they come nearest to.

(See Schedule A. of Act 3 & 4 Vict.)

The maximum rates are levied.

Gross amount received in 1852, 8,253*l.* 4*s.* 8*d.*

5. Crane Dues.

Under the same section the trustees are empowered to charge, for the use of the cranes, the following duties :—

Each hogshead of sugar and hoists not exceeding 12 cwt.	3*d.*
Ditto ditto from 12 to 15 cwt.	3*d.*
Ditto ditto from 15 to 20 cwt.	6*d.*
Each ton of hemp	6*d.*
Ditto timber	6*d.*
Ditto marble	1*s.*
Ditto machinery and other articles exceeding one ton	1*s.*

Taking out and putting in machinery, &c. of steam boats, from 2*l.* 2*s.* to 8*l.* 8*s.*, according to the number of hoists and trouble.

(See Schedule C. of Act 3 & 4 Vict.)

The maximum rates are levied.
Gross amount in 1852, 880*l.* 7*s.*

6. Weighing Duties.

The same section authorizes the trustees to make, for the use of the weighing machines, the following charges :—

Each cart, waggon, or other carriage load or weigh not exceeding 12 cwt.	1*d.*
Each cart, waggon, or other carriage load or weigh exceeding 12 cwt.	2*d.*

Weighing duties to be paid by the owners, shippers, or importers of goods, if required by the taxman or collector appointed by the trustees for ascertaining the river tonnage or other duties granted by this Act, provided the weight alleged by the shipper or importer of the goods be found less than the real weight, but if equal to or greater than the real weight, the weighing duties to be paid by the taxman or collector.

Weighing duties for coals to be paid only when weighed on the application of the owner or shipper.

(See Schedule B. of Act 3 & 4 Vict.)

The maximum rates are levied.
Gross amount received in 1852, 1,834*l.* 1*s.* 8*d.*

7. Water Dues.

Under the 64th and 65th sections of the Act 3 & 4 Vict., the trustees are empowered to charge ships for the supply of water, a sum not exceeding 10*s.* in respect of each ship requiring such supply.

The maximum rate is charged.
Gross amount levied in 1852, 721*l.* 18*s.* 9*d.*

These dues are leviable by trustees appointed by and under the Act 3 & 4 Vict. cap. cxviii., and are applicable to defraying the expenses of the trust, and to the maintenance and improvement of the navigation of the River Clyde and the works connected therewith, in such order in point of priority or otherwise, as the trustees shall judge most expedient. (See section 82 of Act 3 & 4 Vict. cap. cxviii. and section 26 of Act 9 Vict. cap. xxiii.)

Under the 69th section of the Act 3 & 4 Vict., the river Clyde is divided into three stages—first, from Stockwell Street Bridge to the Old Ferry of Renfrew ; second, from the Old Ferry of Renfrew to the mouth of Dalmuir Burn ; and third, from the mouth of Dalmuir Burn to the Castle of Newark. Two-thirds of the rates and duties are to be charged on vessels and goods passing on the first stage of the river, one-sixth on those using the second stage, and one-sixth on those passing on the third stage.

Commissioners appointed by the 66th section of the Act 3 & 4 Vict. are empowered with the consent of two-thirds of the creditors of the harbour, to reduce or suspend the several duties, and again to raise or revive them, but not exceeding the statutable rates.

The 21st section of the Act 17 Vict. cap. lxii. provides that, after the completion of the works authorized by the several Acts, a sinking fund, for the extinction of the harbour debt, shall be formed by setting apart every year a sum equal to the average annual surplus revenue of the ten years preceding every such year, should the surplus in any one year amount to such annual average surplus.

Vessels and goods passing to or from the harbour of Dumbarton to the west of Dumbarton Castle, and not proceeding to or from the upper part of the river to the east of such castle, are exempted from the several rates and duties. (See s. 63 of Act 3 & 4 Vict.)

Vessels and goods, the property of burgesses, resident inhabitants of Dumbarton are exempt from all the foregoing dues and tolls except those exigible for the use of the wet dock. (See s. 62. of Act 3 & 4 Vict.)

Goods and merchandise conveyed from the Forth and Clyde Canal to the river Clyde at any place to the west of Dalmuir Burn, and vice versâ, are exempt from dues. This immunity from dues was purchased by the Forth and Clyde Navigation Company by the payment to the trustees of the sum of 2,061*l.* 3s. 9*d.*, being ten years' purchase of the average amount of the dues on such goods. (See s. 35. of Act 3 & 4 Vict.)

The other revenues of the trustess in 1852 consisted of : ferries, 2,800*l.* 1*s.* ; rhones and planks, 880*l.* 14*s.* 5*d.* ; ballast, 79*l.* 14*s.* 8*d* ; fines, 336*l.* 6*s.* 4*d.* ; Cumbrae light dues, proportion of surplus paid to the Clyde Trustees from 11th November 1850 to 31st May 1852, 4,707*l.* 7*s.* 10*d.* ; rents, 931*l.* 11*s.* 9*d.* ; miscellaneous receipts, 297*l.* 6*s.* 1*d.* ; in all, 10,033*l.* 2*s.* 1*d.*

The debt charged on the harbour revenues in 1852 amounted to 695,509*l.* 18*s.* 5*d.*

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE CUMBRAE LIGHT TRUSTEES.

1. TONNAGE DUES.

1*d.* per ton on every British vessel passing the Cumbrae lighthouse to or from foreign parts. Foreign vessels double.

½*d.* per ton on all vessels of 30 tons and upwards passing such lighthouse, trading to or from any part of Great Britain or Ireland.

2*d.* per ton a year on vessels above 15 and under 30 tons trading to or from any port of Great Britain or Ireland.

Gross amounts levied in 1852 :—

Places.	Levied 1852.			Differential Dues on Foreign privileged Vessels.			Totals.		
	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
At Glasgow	3,668	13	5	233	4	1	3,901	17	6
„ Renfrew	33	14	7	—			33	14	7
„ Bowling Bay	139	19	0	—			139	19	0
„ Dumbarton	19	13	6	—			19	13	6
„ Port Glasgow	283	8	2	—			283	8	2
„ Greenock	713	19	11	18	9	9	732	9	8
„ Rothesay	5	10	2	—			5	10	2
Totals	4,864	18	9	251	13	10	5,116	12	7

These dues are leviable by Trustees appointed by the Act 29 Geo. 2., and their successors, and are applicable to the erection and maintenance of a lighthouse on the south-west end of the Island of Little Cumbrae, and to the payment of the principal and interest of money borrowed on the security of the duties ; the surplus to be appropriated to the removal of shoals and flats, and to placing beacons, buoys, and land or sea marks, or other public uses relating to the navigation of the Frith of Clyde below the harbour of Greenock, as the Trustees shall judge necessary ; and after such navigation shall be sufficiently improved, the surplus of such duties is to be applied in the manner following : viz., one-sixth to be paid to the two bailies of Greenock, to be applied to the improvement of the harbour of Greenock, and the remainder to be applied by the rest of the trustees, or any seven or more of them, to the improvement of the navigation of the Clyde above Greenock. In practice the remainder is paid over to the Clyde Trustees, and forms part of their general revenues.

Besides the lighthouse on Little Cumbrae island, the Trustees have erected and maintain lights at Toward Point and at the Cloch, in the Frith of Clyde.

The following are the objects to which the revenues of the trust were applied in 1852, and their several amounts :—

Expenditure for general charges, management, &c.							£	*s.*	*d.*
„	Cumbrae Light House specially						273	15	6
„	Cloch do. do.						241	18	0
„	Toward do. do.						124	7	9
„	Beacons and buoys below Greenock						181	4	0
„	Gas lights at Greenock					40 6 8			
						80 0 0			
							120	6	8
„	Beacons and buoys above Greenock					44 4 9			
„	Gas lights at Port Glasgow					50 0 0			
							94	4	9
							£1,035	16	8
	Cost of collection						253	8	11
							1,289	5	7

The surplus revenue in that year paid to the Greenock Harbour Trustees and Clyde Trustees, in the proportions above stated, was 3,868*l.* 9*s.* 10*d.*

The amount of differential duty on foreign privileged vessels in 1852, paid out of the Consolidated Fund, was 251*l.* 13*s.* 10*d.* ; the amount of the differential duty levied on foreign unprivileged vessels in the same year cannot be ascertained.

There is no charge on these revenues other than an annual payment of 2*l.* to the Earl of Eglinton as rent for the ground on which the Cumbrae lighthouse is erected.

The other revenues of the trustees in 1852 consisted of :— Miscellaneous receipts, 14*l.* 17*s.* ; and interest on bank account 26*l.* 5*s.* 10*d.* ; in all, 41*l.* 2*s.* 10*d.*

BOWLING BAY.

Under the powers of the Acts 4 & 5 Vict. c. lv., and 9 & 10 Vict. c. ccclxxxiv., the Forth and Clyde Navigation Company are entitled to levy dues for the use of their harbour works at Bowling Bay.

Differential duties are leviable under the Act 4 & 5 Vict. c. lv. by this company on foreign vessels, but by the 205th section of that Act, power is given to Her Majesty, by an order in council, or to the Lords of the Treasury, to assimilate the dues on all or on such foreign vessels as may be deemed expedient, to those payable in respect of British vessels. Since 1850, the company have ceased to levy such differential duties.

Appendix A.

Glasgow Customs Port—*cont.*

Port Dundas.

Forth and Clyde Navigation Company.

PORT DUNDAS.

Under the powers of the Act 4 & 5 Vict. cap. lv., the Forth and Clyde Navigation Company are empowered to levy dues for the use of their harbour works at Port Dundas.

Differential duties are leviable, under the Act, by this company, on foreign vessels, but by the 205th section power is given to Her Majesty, by an order in council, or to the Lords of the Treasury, to assimilate the dues on all or on such foreign vessels as may be deemed expedient, to those payable in respect of British vessels. Since 1850, the company have ceased to levy such differential duties.

River Cart, Paisley.

Municipal Corporation, as Trustees of the River Cart.

RIVER CART, PAISLEY.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF PAISLEY AS TRUSTEES OF THE RIVER CART.

1. DUES ON GOODS.

By the 32d section of the Act 5th Will. 4. c. xxxii., the trustees are empowered to levy on goods, cattle, and other things (except coal) carried in or upon the River Cart or navigable cut or canal, or any part thereof, a duty not exceeding one shilling per ton, and on coals not exceeding fivepence per ton.

One-half only of the rates are leviable on goods belonging to owners or occupiers of land below Knockford, and which shall not be conveyed higher up the river than Knockford.

Farm produce, or lime, dung, marl, or other manure, belonging to any owner or occupier of any lands or grounds within the distance of five miles from the river or cut, or canal, exempt. (See s. 38 of Act.)

The duties in practice levied are according to the following table :—

	s.	*d.*
Iron castings	0	4
Each ton of grain	0	4
Pig iron	0	2
Each ton of wood	0	11
Each ton of coal	0	2
Each ton of stones, fire clay, sand, lime, and bricks	0	2
Each ton of slates	0	8
Each empty barrel	0	0½
Each ton of all other goods, wares, merchandise, commodities, cattle, and other things	0	6

2. DUES ON SHIPS.

Under the same section the trustees are authorized to levy on all ships, steam-boats, barges, lighters, boats or other craft carrying passengers on the river or navigable cut or canal, or any part thereof, not exceeding threepence per ton each time such vessel, &c., shall navigate such river, &c., upwards or downwards.

The duties have been reduced, and are as follows ; but as they apply to steam vessels, and as such vessels have ceased to navigate the River Cart for the last ten years, they are not in practice levied :—

For each and every time any ship, steam boat, vessel, barge, lighter, boat, or other craft carrying any passenger or passengers, shall ply upon or navigate the said river, or navigable cut or canal, or any part thereof, upwards, per ton, a duty of 0½*d.*

And a duty for each and every time such ship, steam boat, vessel, barge, lighter, boat, or other craft, shall ply upon or navigate the said river, or cut or canal, or any part thereof, downwards, of, per ton, 0½*d.*

Luggage of persons or families going to bathing or other quarters, to be free.

Passengers on business, to be allowed 28lbs. weight of luggage free ; any surplus to be charged as other goods.

3. WHARFAGE DUES.

And by the same section they are entitled to charge on all ships, steam-boats, barges, lighters, &c., not exclusively employed in the conveyance of passengers, arriving at or making use of any quays, wharfs, or docks belonging to the trustees, not exceeding 3*d.* per ton of such ships, &c., for each time they shall arrive at or make use of any such quays, &c.

These dues are not in practice levied.

SHED DUES, CRANE DUES, AND DUES FOR WEIGHING MACHINES.

Under the 42d section of the Act, the trustees are empowered to levy on goods imported or exported at the quays, for the sheds, cranes, and weighing machines, the following rates and duties :—

4. SHED DUES.

FIRST CLASS.

Currants	to pay 2*d.* per	butt.
Dry fruits	—	ton.
Feathers	—	ditto.
Groceries not enumerated	—	ditto.
Madders	—	butt.
Oil	—	252 gallons.
Spirits	—	pipe or butt.
Sugar	—	hhd.
Tobacco	—	ditto.
Wine	—	pipe or butt.

SECOND CLASS.

Alum	to pay 1¾*d.* per	hhd.
Apples	—	ditto.
Ditto in bulk	—	12 bushels.
Bacon and hams	—	hhd.
Ditto in bulk	—	ton.
Barley in jars or jugs	—	score.
Blacking	—	hhd.
Bleaching powder	—	ton.
Bread	—	hhd.
Brimstone	—	ton.
Butter	—	ditto.

Candles	to pay 1¾*d.*	per ton.
Cheese	—	ditto.
Coffee	—	tierce.
Copper	—	ton.
Copperas	—	hhd.
Cordage	—	ton.
Corkwood	—	ditto.
Cudbear	—	cask.
Dry fish	—	ton.
Dry goods	—	puncheon.
Dyewoods	—	ton.
Ditto, manufactured	—	cask.
Earthenware	—	hhd.
Flax	—	ton.
Furniture	—	load.
Glassware	—	hhd.
Grain	—	ditto.
Hats	—	hhd.
Hemp	—	ton.
Hides, dried or salted	—	ditto.
Indigo	—	chest.
Iron	—	ton.
Kelp	—	ditto.
Lard	—	ditto.
Lead	—	ditto.
Lignumvitæ	—	ditto.
Lime juice	—	puncheon.
Machinery	—	ton.
Manganese	—	ditto.
Meal, &c., in jars or jugs	—	score.
Nails	—	ton.
Oak or cork tree bark	—	ditto.
Oil in jars	—	score.
Onions	—	12 bushels.
Paint	—	ton.
Paper	—	ditto.
Peas, &c., in jars or jugs	—	score.
Printers' liquor	—	pipe.
Provisions, salted	—	ton.
Quercitron bark	—	hhd.
Rice	—	tierce.
Rum or other spirits	—	puncheon.
Sacrum saturni	—	ton.
Saltpetre	—	ditto.
Seal skins	—	ditto.
Shumac	—	ditto.
Soap	—	ditto.
Soda	—	ditto.
Sugar	—	tierce.
Tallow	—	ton.
Tin	—	ditto.
Tin plates	—	11 boxes.
Tin ware	—	hhd.
Valonia	—	ton.

THIRD CLASS.

Bacon and hams	to pay 1½*d.*	per tierce, cask, or puncheon.
Blacking	—	ditto.
Bread	—	ditto.
Cane reeds	to pay 1½*d.*	per thousand.
Carpeting	—	bale.
Coals	—	hhd.
Cotton, such as American, East or West India	—	bale or bag.
Cotton bagging	—	12 pieces.
Cotton yarn	—	bale.
Cotton waste	—	ton.
Earthenware	—	tierce, cask, or puncheon.
Glassware	—	ditto.
Grain	—	ditto.
Jars, empty	—	load.
Leather	—	bale.
Linen	—	ditto.
Liquor, bottled	—	tierce, cask, or puncheon.
Madder roots	—	bale.
Mahogany	—	ton.
Molasses	—	cask or pun.
Osnaburgs	—	12 pieces.
Rum or other spirits	—	hhd.
Slates, &c.	—	thousand.
Sugar moulds	—	load.
Tiles, &c.	—	thousand.
Tin ware	—	tierce, cask, or puncheon.
Vitriol	to pay 1½*d.*	per bottles & bskts.
Wine	—	hhd.
Woods, fancy	—	ton,
Wool	—	bale or pack.
Woollens	—	ditto.

FOURTH CLASS.

Alabaster	to pay 1½*d.*	per ton.
Ale, solid	—	hhd.
Aquafortis	—	bottle & basket.
Bleaching liquor	—	ditto.
Bran	—	ton.
Burr stones	—	ditto.
Carpeting	—	truss.
Chalk	—	ton.
Clay	—	ditto.
Cloverseed	—	bag.
Cocoa	—	barrel or bag.
Coffee	—	ditto.
Cottons	—	box, trunk, case, or truss.
Cotton, Brazil	—	bag.
Cotton yarn	—	skip.
Cyder	—	hhd.
Dry goods not enumerated	—	box, trunk, case, or truss.
Earthenware	—	crate.
Flaxseed	—	hhd.
Flint	—	ton.
Fruit	—	chest.
Glassware	to pay 1½*d.*	per crate.
Grindstones	—	ton.
Hardware	—	box or cask.
Hats	—	box or case.
Hops	—	bag.
Indigo	—	seroon.
Ironmongery	—	box or cask.
Linens	—	box, trunk, case, or truss.
Marble	—	ton.
Old ropes and rags	—	ditto.
Perry	—	hhd.
Pig iron	—	ton.
Pimento	—	barrel or bag.
Porter, solid	—	hhd.
Soapers' waste	—	ton.
Sugar	—	barrel or bag.
Tea	—	chest or box.
Woollens	—	box, trunk, case,
Woollen yarn	—	ditto. or truss.

FIFTH CLASS.

Apples	To pay 1*d.*	per barrel.
Barley	—	bag.
Blacking	—	barrel.
Bottles, quart	—	gross,
Bottles, vitriol	—	score.
Bread	—	barrel or bag.
Cotton	—	seroon.
Flaxseed	—	barrel.
Flour	—	barrel or bag.
Grapes	—	jar.
Grass seed	—	bag.
Hops	—	pocket.
Liquor, bottled	—	barrel.
Malt	—	bag.
Pitch	—	barrel.
Tar	—	ditto.
Tree plants	—	bundle.
Turpentine	—	barrel.

Staves, Quebec, pipe, each hundred of 120 - - 2*d.*
Ditto American hogshead, 10 ditto - - 1*d.*
Ditto British, barrel ditto - - - - 1*d.*

FREE.

Coals, bricks, tiles, and slates in bulk and in casks, except when vessels occupy a shed birth, herrings, fishery salt.
Salt and tree, and everything requisite at the outfit of herring bushes.
Provisions for ships use per victualling bills,
Timber, deals, lathwood, and also mahogany and staves in cargoes.
Stones for building and paving, and grindstones and marble, except when vessel occupies a shed birth.

FREE AT IMPORT ONLY.

Grain, meal, potatoes.

All goods not enumerated or described in the above table to be charged either 1½*d.* per ton weight or measure according to the freight rate, or in proportion to such articles in this schedule as they come nearest to.

(See Schedule A. of Act.)

These dues are not in practice levied.

Appendix A.

Glasgow Customs Port—*cont.*

River Cart, Paisley—*cont.*

Municipal Corporation, as Trustees of the River Cart—*cont.*

5. Crane Duties.

	s.	d.
Each hogshead of sugar, and each hoist not exceeding 12 cwt.	0	3
Each hogshead of sugar, and each hoist from 12 to 15 cwt.	0	4
Ditto ditto from 15 to 20 cwt.	0	6
Each ton of hemp	0	6
Ditto of timber	0	6
Ditto of marble	1	0
Ditto of machinery or other articles exceeding one ton	1	0

Taking out and putting in machinery, &c. of steam boats, from 2*l.* 2*s.* to 8*l.* 8*s.*, according to the number of hoists and trouble.

(See Schedule B. of Act.)

The duty in practice levied is 3*d.* per ton.

6. Dues for Weighing Machines.

Each cart, waggon, or other carriage load or weigh, not exceeding 12 cwt.	1*d.*
Each cart, waggon, or other carriage load or weigh, exceeding 12 cwt.	2*d.*

Weighing duties to be paid by the owners, shippers, or importers of goods, if required by the taxman or collector appointed by the trustees for ascertaining the river tonnage or other duties granted by this Act, provided the weight alleged by the shipper or importer of the goods be found less than the real weight, but if equal to or greater than the real weight, the weighing duties to be paid by the taxman or collector.

Weighing duties for coals to be paid only when weighed on the application of the owner or shipper.

(See Schedule C. of Act.)

As the trustees have no weighing machines, these dues are not levied.

Aggregate gross amount of the dues levied in 1852, 571*l.* 8*s.* 9½*d.*

These dues are leviable by the Municipal Corporation of Paisley as trustees of the River Cart, under the Act 5 Will. 4. cap. xxxii., and are applicable to the payment of the expenses of passing the Act, to the improvement of the navigation of the River Cart, to constructing and maintaining wharfs, docks, quays, and other works, and otherwise carrying into execution the purposes of the Act; to the payment of the principal and interest of money borrowed for such purposes, and of the debt due to the Municipal Corporation, and to no other object or purpose whatsoever. (See s. 56 of Act.)

The 52d section of the Act authorizes the Municipal Corporation to borrow, on the security of the town revenues and property, a sum not exceeding 12,000*l.*, and to lend the same to the trustees for the purposes of this Act, or to secure on such revenues any loan contracted by the trustees not exceeding 12,000*l.*

The trustees are empowered, with the consent of four-fifths in value of the creditors of the harbour, to reduce the dues, and then to raise them again, but not to exceed the statutable rates.

The other revenues of the Trustees in 1852 consisted of: rents, 7*l.* 10*s.*; and bank interest, 3*l.* 8*s.* 6*d.*; in all, 10*l.* 18*s.* 6*d.*

The debt charged on the security of the harbour revenues is 11,797*l.* 19*s.* 10*d.* This amount is exclusive of the debt of 27,401*l.* 4*s.* 3*d.* due to the Municipal Corporation of Paisley at the time of the passing of the Act. (See section 51 of Act.)

Renfrew.

Municipal Corporation.

RENFREW.

Description of Dues and Charges levied by the Municipal Corporation of Renfrew.

1. Dues on Goods.

2*d.* per ton on all goods loaded or landed (excepting coals, dung, or lime for manure, to or for the use of residing burgesses).

1*d.* per ton on coals, dung, or lime for manure, to or for the use of residing burgesses.

Gross amount levied in 1852, 235*l.* 3*s.* 6*d.*

These dues are leviable by the Municipal Corporation of Renfrew under a charter of Queen Anne, dated the 20th October 1703, and previous charters. They form part of the general revenue of the burgh, which provides for the maintenance and improvement of the harbour. The sum expended on this account, including the harbour-master's salary, in 1852, was 243*l.* 5*s.*

The limits of the harbour, as claimed, extend along the south bank of the Clyde from Merlingford to the junction of the Clyde with the River Cart. These limits are disputed, and in an action of declaration raised in the Court of Session, the Court decided against the corporation, who have appealed to the House of Lords, where the case is now pending.

The other corporate revenues in 1852 amounted to 2,751*l.* 18*s.* 5*d.* A debt of 8,830*l.* is charged on the burgh revenues.

Dunglas Quay.

A. Buchanan, Esq.

DUNGLAS QUAY.

Description of Dues and Charges levied by Andrew Buchanan, Esq., at Dunglas Quay.

1. Anchorage Dues.

	s.	d.
For every steam boat	2	6
For every coasting vessel	1	6
For every Clyde gabbard or wherry	0	6
For every small boat	0	3

2. Dues on Goods.

For all goods, produce, coals, merchandise, or other articles of whatever description, 2*d.* per ton.

These are ancient dues, the private property of Andrew Buchanan, Esq., the owner of the pier. It is stated that the expenditure on the pier exceeds the revenue.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of GLASGOW, in 1852.

Places within the Customs Port of Glasgow.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Glasgow	Clyde Trustees	66,044 7 3		
	Cumbrae Light Trustees	3,901 17 6		
	Warden and Assistants of Dover Harbour (England)	11 6 6		
	Ramsgate Harbour Trustees (England)	*24 7 11½	69,981 19 2½	
Bowling Bay	Forth and Clyde Navigation Company†	—		
	Cumbrae Light Trustees	139 19 0	139 19 0	
Port Dundas	Forth and Clyde Navigation Company†	—	—	
Paisley	River Cart Trustees	571 8 9½	571 8 9½	
Renfrew	Municipal Corporation	235 3 6		
	Cumbrae Light Trustees	33 14 7	268 18 1	
Dunglas Quay	Andrew Buchanan, Esq.	(Not stated.)	—	
				70,962 5 1

* For the year ending 31st December, 1851.
† Dues are levied solely for the use of the Company's works.

CUSTOMS PORT OF PORT GLASGOW.

Port Glasgow Customs Port.

The Customs Port of Port Glasgow extends on the south side of the Clyde from the Greenock Whale Fishery Buildings west of the town, the eastern limit of the Customs Port of Greenock, to a place called Blantyre at Bishopton House east of the town, and on the north side of the Clyde, from the point of the Hill of Ardmore west of the town, the western limit of the Customs Port of Greenock, to the west end of the Hill of Dumbuck east of the town.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Trustees of the Harbour of Port Glasgow, the Municipal Corporation of Port Glasgow, and the Cumbrae Light Trustees, at Port Glasgow; the Municipal Corporation of Dumbarton, as Harbour Trustees, and the Cumbrae Light Trustees, at Dumbarton; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

PORT GLASGOW.

Port Glasgow.

Harbour Trustees.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE TRUSTEES OF THE HARBOUR OF PORT GLASGOW.

1. TONNAGE DUTIES.

Under the 5th section of the Act, 41 Geo. 3. cap. 52., the trustees are entitled to levy the following tonnage duties:—

On British vessels, &c., inwards from foreign - - - - 6*d.* per ton measurement.
„ „ outwards to foreign - - - - 6*d.* „ „
Foreign vessels double.
On British vessels, &c., of 30 tons and upwards, inwards, coastwise - - 3*d.* „ „
„ „ „ „ „ outwards, coastwise - 3*d.* „ „
Foreign vessels double.
Vessels under 30 tons trading to or from the harbour, 9*d.* per ton measurement once in every year.

Under the 35th and 36th sections of the Act 11 Geo. 4. c. cxiii., the trustees are empowered (after having expended the sum of 20,000*l.* on the new works authorized by the Act, or the sum of 10,000*l.* on the improvement of the then existing harbour) to levy on all ships, lighters, steam boats, and other vessels entering or using the harbour or quays, the rates and duties specified in the following schedule:—

CLASS FIRST.

For every ship, bark, lighter, yacht, steam boat, or other boat or vessel whatever, entering or arriving at the harbour of Port Glasgow, or touching at any of the quays of the said harbour, from any port in the United Kingdom of Great Britain and Ireland, or from the Islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, any sum not exceeding sixpence per ton.

And for every such ship, steam boat, or other boat or vessel departing from the said harbour to any of the countries, parts, or other places before mentioned, the like sum, not exceeding sixpence per ton.

CLASS SECOND.

For every ship, bark, lighter, yacht, steam boat, or other boat and vessel entering or arriving at the said port from any country, island, or place whatever, not before named in this Schedule, any sum not exceeding ninepence per ton.

And for every such ship, steam boat, or other boat or vessel departing from the said port to any one of the said countries, islands, or places not included in Class First, the like sum, not exceeding ninepence per ton.

(See schedule A. of Act.)

(For schedule of dues in practice levied, see *post.*)

2. DOCK DUTIES.

The 37th section provides that, so soon as the dock or docks shall be completed, and fit for the reception of vessels, the trustees shall be empowered to levy the rates and duties set forth in the following schedule:—

CLASS FIRST.

For every ship, bark, lighter, yacht, steam boat, or other boat and vessel whatever, entering or arriving at the wet dock or wet docks, bason or basons, lock or locks, cut or cuts, authorized to be constructed by the present Act, or lying along the outside thereof, from any port in the United Kingdom of Great Britain and Ireland, or from the Islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, any sum not exceeding ninepence per ton.

And for every such ship, steam boat, or other boat and vessel departing from the said wet dock or wet docks, bason or basons, lock or locks, cut or cuts, to any of the countries, parts, or places before mentioned, the like sum not exceeding ninepence per ton.

CLASS SECOND.

For every ship, bark, lighter, yacht, steam boat, or other boat and vessel entering or arriving at the said wet dock or wet docks, bason or basons, lock or locks, cut or cuts, or lying along the outside thereof, from any country, island, or place whatever not before named in this Schedule, any sum not exceeding one shilling and threepence per ton.

And for every such ship, boat, or other vessel departing from the said dock or docks, or other works, to any one of the said countries, islands, or places not included in Class First of this Schedule, the like sum not exceeding one shilling and threepence per ton.

CLASS THIRD.

For every ship, bark, lighter, yacht, steam boat, or other boat and vessel from any country, island, or place whatsoever, remaining in any of the said docks or other works beyond the period of four months, any sum not exceeding threepence per ton for each month they shall so remain beyond the said period; and that over and besides the rates and duties mentioned in Class First and Class Second of this Schedule.

(See schedule B. of Act.)

In practice the same dues are levied at the dock as at the harbour, and are according to the following schedule:—

CLASS FIRST.

For every ship, steamboat, or other vessel whatever, entering or arriving at, or using the harbour of Port Glasgow, or touching at any of the quays of the said harbour, including the quays of the wet dock, from any port of the United Kingdom of Great Britain and Ireland, or from the islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, the sum of threepence per ton, and for every such ship or vessel departing from the said harbour or quays to any of the countries, parts, or places before mentioned, the like sum of threepence per ton, except as herein-after specified.

For all ships, steamboats, or other vessels carrying goods, and navigating to or from any of the ports before mentioned, not ultimately destined to Port Glasgow, but merely stopping at the said harbour or quays, in the course of their voyage, for loading or unloading part of their cargo, the sum of twopence per ton, at arrival, and the like sum at departure, should a change of cargo take place.

For every lighter, steamboat, or other vessel carrying goods, and navigating the river and Frith of Clyde, between Glasgow and the Cumbraes, and loading or unloading goods at the said harbour or quays, the sum of one farthing per ton at arrival, and the like sum at departure, should a change of cargo take place.

CLASS SECOND.

For every ship, steamboat, or other boat or vessel entering, or arriving at, or using the harbour of Port Glasgow, or touching at any of the quays of the said harbour, including the quays of the wet dock, from any country, island, or place whatever, not before named in this table, the sum of sevenpence per ton; and for every such ship, steamboat, or other boat or vessel departing from the said harbour or quays to any of the said countries, islands, or places not included in Class First, the like sum of sevenpence per ton; provided always, that vessels in ballast, or having no cargo on board, whether applicable to Class First or Class Second, as above, shall only be charged one half of the said tonnage duty.

CLASS THIRD.

For every ship, steamboat, or other vessel discharging cargo at Port Glasgow, and requiring to be laid up, the sum of twopence per ton per month, from and after the expiry of the four months allowed such vessels by the Act.

Gross amount levied on vessels entering the harbour and docks, 1,996*l.* 19*s.* 8*d.*

3. SHED DUES.

Power is given to the trustees, by the 35th section, to levy for the use of their sheds and warehouses, such reasonable rents and dues as they shall think proper. The rates in practice levied are according to the following schedule:—

	s.	*d.*
Hogsheads of tobacco, sugar, &c., and all packages of the size of one ton of 40 feet and upwards, containing fine or valuable goods	0	2
Tierces of sugar, coffee, rice, puncheons rum, oil, dry goods, oats, &c., bales of carpeting, and all packages of the size of a puncheon	0	1½
Bales of cotton, square or round, of West India or States of America size, crates of earthenware, hogsheads or puncheons coals, or slates, copperas, or other large packages of coarse goods	0	1
Hogsheads of rum, porter, oil, flaxseed, potash barrels, bags of Brazil cotton, bales of East India cotton or hemp, four piece bales, cotton bagging, chests fruit, boxes and trunks, dry goods, &c. of a larger size than barrel bulk	0	0¾
Barrels of sugar, coffee, flour, beef, pork, tar, turpentine, boxes, and trunks dry goods, bags pimento, and all other packages under the size of a barrel bulk	0	0½
Half barrels, seroons, cotton and hemp, bags bread and flour, loose pieces cotton bagging, Osnaburghs, &c.	0	0¼
Bags pepper or ginger, soap and candle boxes, nail and paint kegs, oil jars, fruit boxes, and all other packages of similar size		
Grain, whether in bags or bulk, per quarter		
Puncheon and hogshead packs, and coils, or bundles of wood hoops, each	0	0⅛
Iron, iron ware, copper, lead, dye woods, lignumvitæ, mahogany, barilla, kelp, hemp, salt, &c., grain and oatmeal, at export, per ton	0	2
Hides, dry, and salted, per 100, seal and calf skins, per 200	0	3

Port Glasgow Customs Port—*cont.*

	s.	d.
Quebec pipe staves, or others of same size, per 120; pipe hoops, per 500	0	2½
Do. hogshead staves do. do. 120; hogshead hoops, per 500	0	1½
Do. barrel staves do. do. 120; barrel hoops, per 500	0	0½
Deals, per 120	0	3½
Boards, per 120	0	1
Lathwood and stow wood, per fathom	0	1½
Hand-spokes, oars, capstern bars, boat hooks, handles, &c., per dozen	0	0½
Bricks, tiles, and slates, per 1,000	0	1½
Coal in bulk, freestone for building, or pavement, and whinstone, for causewaying, at export, per ton	0	0¾
Herrings, per barrel	0	0¼

Port Glasgow—*cont.*

Harbour Trustees—*cont.*

Gross amount levied in 1852, 135*l.* 15*s.* 5*d.*

4. CRANE DUTY.

Under the 38th section, the trustees are entitled to levy for the use of their cranes and weighing machines such reasonable rates as they shall think proper.

The duty in practice levied is 1*d.* for each hoist, not exceeding 24 cwt.

None of the cranes to be used for raising greater weights than 24 cwt. without the permission of the harbour master.

Gross amount levied in 1852, 32*l.* 3*s.* 2*d.*

5. BALLAST DUES.

The 51st section authorizes the trustees to fix the rates for the supply of ballast. The existing charge for such supply is 1*s.* 4½*d.* per ton.

Gross amount levied in 1852, 319*l.* 13*s.* 7*d.*

The profit on ballast supplied in that year was 11*l.* 9*s.* 5*d.* In some years there is a loss upon the ballast account, and it may be taken that on an average the charge does little more than cover the cost of the supply.

These dues are leviable by trustees nominated and appointed by and under the Act 11 Geo. 4. cap. cxxiii., under the powers of the Acts 41 Geo. 3. cap. 52, and 11 Geo. 4. cap. cxxiii., and are applicable to enlarging, deepening, improving, watching, and lighting the harbour; to constructing, repairing, watching, and lighting a wet dock or docks, slips, graving docks, and other works; to the purchase of certain stone quarries for securing a sufficient supply of ballast to vessels; to the payment of the interest and principal of money borrowed on the security of the harbour revenues; and to otherwise carrying this and former Acts into execution. (See sec. 51 of Act 11 Geo. 4. c. cxxiii.)

Power is given by the 52d section, to the trustees, with the consent of five-sixths of the mortgagees of the harbour revenues, to lessen and reduce the rates and duties as they may deem expedient, consistently with the state of the harbour revenues and the ebt secured on them.

The differential dues on foreign privileged vessels, paid out of the consolidated fund, amounted in 1852 to 34*l.* 5*s.* 1*d.* No differential dues were levied on foreign unprivileged vessels in that year.

By the the 13th section of the Act 41 Geo. 3. c. 52., it is provided, that so soon as the harbour debt and interest shall be paid off, and a fund of 5,000*l.* realized, the several rates and duties are to cease to be levied.

The other revenues of the trustees in 1852 consisted of:—Interest on bank account, 31*l.* 7*s.* 3*d.*; pond rent, 100*l.*; amount paid by the representatives of John Cumming on account of his defalcations, 624*l.* 17*s.*; miscellaneous receipts, 113*l.* 2*s.* 8*d.*; in all, 869*l.* 6*s.* 11*d.*

The debt charged on the harbour revenues amounted, on the 2d February 1853, to 34,025*l.*

Burgesses, inhabitants of Dumbarton, are exempt from the duties leviable at Port Glasgow, the dock duties excepted.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF PORT GLASGOW.

Municipal Corporation.

1. ANCHORAGE AND SHORE DUES.

	s.	d.
Large ships of three masts, 250 tons and upwards	5	0
Second sized ships of 200 tons and not exceeding 250	4	6
Large brigs or snows, 150 tons and not exceeding 200	4	0
Second sized snows or brigs, 100 tons and not exceeding 150	3	6
Smaller sized snows or brigs under 100 tons (not being sloops)	2	6
Large sloops	1	6
Smaller do.	1	0
Gabbarts	0	9
Smaller gabbarts	0	6
Smaller boats	0	3

Passage steamboats, 2*l.* half yearly, or per trip as per table.
Steamtugs, 2*l.* half yearly, or per trip.
Steam luggage boats, 2*l.* half yearly, or per trip.
Town lighters, 15*s.*
Transient vessels of all kinds chargeable per trip as per table.
Ferry boats 1*l.* 1*s.* per annum, payable half yearly.
Steamboats of whatever description preferring to pay by the trip to be chargeable on builder's measurement.

Gross amount levied in 1852, 76*l.* 1*s.* 2*d.*

There are dues granted along with the port of Port Glasgow to the Town Council of Glasgow in 1668. The Town Council of Port Glasgow hold the port and dues in feu

Appendix A.

Port Glasgow Customs Port—*cont.*

Port Glasgow—*cont.*

Municipal Corporation—*cont.*

from the Town Council of Glasgow, subject to the payment of 20*l.* annual feu duty. The Town Council of Port Glasgow contribute out of their revenues 20*l.* annually towards the salary of the harbour-master.

The other corporate revenues of Port Glasgow in 1852 consisted of:—Town tax. 406*l.* 1*s.* 9*d.*; other sources, 2,525*l.* 1*s.* 2*d.*, in all, 2,931*l.* 2*s.* 11*d.*

The debt charged on the burgh revenues amounts to upwards of 26,000*l.*

Dumbarton.

Municipal Corporation, as Harbour Trustees.

DUMBARTON.

Description of Dues and Charges levied by the Municipal Corporation of Dumbarton, as Harbour Trustees.

1. Rates on Vessels entering or using the Harbour.

Under the provisions of the 14th section of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., the Municipal Corporation of Dumbarton are entitled to levy on vessels entering or using the harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule:—

		s.	*d.*
For every vessel (with the exceptions under specified)	ton	0	2
For every vessel for repairs	do.	0	1
For every vessel in ballast or light	do.	0	1
For every boat entirely open under the burden of two tons	trip	0	2

N.B.—British vessels to be charged according to registered tonnage.

The Council reserve power to compound at such annual or quarterly composition as they may from time to time agree to for the rates payable by any steam-vessel plying to the harbour not seldomer than once a week, and paying such composition in advance; all other steam-vessels engaged in like manner being in such case allowed to compound on the like terms.

The maximum rates are charged.

2. Rates on Goods shipped or unshipped at the Harbour.

Under the provisions of the same section the Municipal Corporation are empowered to levy on all goods shipped or unshipped at the harbour, any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule:—

		s.	*d.*
Ale	hogshead	0	2
Ale, bottled	barrel bulk	0	1
Bark	ton	0	8
Beef or pork	do.	0	8
Do.	barrel	0	1
Blubber	tun of 252 gallons	0	6
Bone dust	ton	0	4
Bones of cattle	do.	0	4
Bottles	gross	0	1
Bricks	1,000	0	4
Casks, empty, not being returned packages	each	0	0½
Cattle:—			
Bulls, cows, and oxen	each	0	2
Lean, do. imported	do.	0	2
Calves	do.	0	0½
Horses	do.	0	4
Pigs	do.	0	0½
Sheep	score	0	6
Lambs	do.	0	3
Chalk	ton	0	2
Chimney cans	100	0	6
Clay, fire, manufactured	ton	0	4
Clay, common	do.	0	2
Cloth, haberdashery, &c.	barrel bulk	0	1
Coaches:			
Chaises and other 4-wheeled carriages	each	0	8
Gigs, carts, and other 2-wheeled carriages	each	0	6
Coals, Scotch, English, smithy, and culm	ton	0	1
Copper	do.	0	8
Corks	barrel bulk	0	1
Corn, viz.:—			
Wheat and malt	quarter	0	1
Barley, beans, peas, tares, oats, rye, buckwheat, and Indian corn	quarter	0	1
Crystal	barrel bulk	0	1
Dissolved bones and other artificial manures	ton	0	4
Dogs, sporting only	each	0	2
Drugs	barrel bulk	0	1
Earthenware	crate	0	2
Eggs	barrel bulk	0	1
Fish, dried and salted	ton	0	8
Salmon and other fresh fish	barrel bulk	0	1
Flax	ton	0	8
Flour	sack	0	1
Do.	barrel	0	0½
Glass	barrel bulk	0	1
Groceries, viz.:—			
Almonds, figs, cinnamon, currants, pepper, pimento, plums, prunes, raisins, and the like	barrel bulk	0	1
Guano	ton	0	4
Gunpowder	barrel	0	1
Hardware	barrel bulk	0	1
Hares and rabbits	dozen	0	2
Any less quantity		0	1
Hay	ton	0	4
Hemp	ton	0	8
Herrings, cured	barrel bulk	0	1
Hides:—			
Ox, cow, or horse, salted or dried	ton	0	8
Calf skins	120	0	6
Sheep or lamb skins	do.	0	3
Hoops of wood	100	0	0½
Household furniture, new	barrel bulk	0	1
Household furniture belonging to parties changing their residence only	barrel bulk	0	0½
Husbandry utensils	ton	0	1
Do.	barrel bulk	0	0½
Iron:—			
Plate, bar, bolt, and rod	ton	0	4
Pig or old	do.	0	2
Kelp	do.	0	4
Lead, all kinds	do.	0	8
Leather, tanned and dressed	do.	0	8
Lime	do.	0	2
Limestone	do.	0	1
Loam or moulding sand	do.	0	2
Machinery	ton	1	0
Do.	barrel bulk	0	2
Manure, street	ton	0	1
Meal	bag of 280 lbs.	0	1
Milk	3 large pitchers	0	0½
Musical instruments	barrel bulk	0	3
Oils	ton	0	6
Ores:			
Copper, iron, lead, and other ores	ton	0	4
Passengers' luggage, not exceeding 4 barrels bulk, free.			
All above 4 barrels bulk	barrel bulk	0	3
Peat	ton	0	1

		s.	d.
Pitch	barrel	0	1
Porter	hhd.	0	2
Porter, bottled	barrel	0	1
Potatoes	ton	0	4
Poultry, including pigeons, game, &c.	dozen	0	1
Any less quantity	do.	0	0½
Rags, linen	ton	0	4
Other rags, old bones, and the like	do.	0	4
Rape cakes	do.	0	6
Salt	do.	0	4
Seeds, flax and rape	hhd.	0	4
Flax	barrel	0	1
Flax in bulk	quarter	0	1
Clover	cwt.	0	0½
Garden	do.	0	0½
Hemp and canary	do.	0	0½
Rye grass	8 bushel	0	1
Skins, seal	120	0	6
Slates, under size	1,000	0	4
Sizeable	do.	0	8
Over size	do.	0	10
Soap	ton	0	8
Spirits, foreign and British	hhd. of 56 gallons	0	2
Stones, rubble	ton of 16 cubic feet	0	0½
Hewn ashlar freestone	do.	0	2
Pavement, not exceeding 3 inches thick	70 feet	0	1½
Pavement above 3 inches thick	16 cubic feet	0	2
Scythe stones	score	0	0½
Mill stones	each	1	6
Steel	ton	0	8
Sugar	do.	0	8
Tallow	do.	0	8
Tar	barrel	0	1
Tea	chest	0	1
Tiles, roofing	1,000	0	3
Tiles or pipes for draining	do.	0	3
Tin of all kinds	ton	0	8
Tobacco	cwt.	0	1
Smaller parcels	do.	0	0½
Treenails under 2 feet in length	1,000	0	2
Exceeding 2 feet in length	do.	0	3
Turnips	ton	0	4
Turpentine	hhd.	0	2
Vegetables	cartload	0	2
Vinegar	hhd.	0	2
Vitriol	carboy	0	0½
Whalebone	ton	0	8
Wine	hhd.	0	4
Wine, bottled	barrel bulk	0	2
Wood:—			
Fir, pine, and other descriptions not enumerated	load of 50 feet	0	2
Oak or wainscot	do.	0	2
Firewood	fathom	0	2
Laths and lathwood	fathom of 216 cubic feet	0	6
Handspokes	120	0	3
Oars	do.	0	6
Spars under 22 feet in length, above 2½ and under 4 inches diameter	120	1	0
Spars 2½ inches in diameter and under	do.	0	8
Spars 22 feet in length and upwards, and not exceeding 4 inches in diameter	do.	2	6
Spars of all lengths above 4 and under 6 inches in diameter	120	3	6
Spokes of wheels, not exceeding 2 feet in length	120	0	2
Do. exceeding 2 feet in length	do.	0	3
Wedges	1,000	0	4
Pipe staves, and others in proportion	standard 100	0	4
Lignum vitæ, fustic, logwood, mahogany, and rosewood	ton	0	6
Wool	cwt.	0	1
Yarn	ton	0	8
Zinc	do.	0	3
All other goods not particularly enumerated in the above table :—			
Light goods	barrel bulk	0	1
Heavy goods	ton	0	8

In charging the rates on goods, the gross weight or measurement of all goods to be taken; and for any less weight, measures, and quantities than those above specified, a proportion of the respective rates shall be charged.

Five cubic feet, not exceeding two and a half cwt., to be rated as a barrel bulk; but when the weight of five cubic feet is greater than two and a half cwt., then two and a half cwt. to be rated as a barrel bulk.

The maximum rates are levied.

3. RATES FOR THE USE OF CRANES, WEIGHING MACHINES, AND SHEDS.

Under the provisions of the same section the Corporation are empowered to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates as adjusted and approved by the Board of Trade, and set forth in the following schedule :—

1.—RATES OF CRANEAGE.

		s.	d.
All goods or packages not exceeding 1 ton		0	3
„ „ exceeding 1 ton and not exceeding 2 tons		0	4
„ „ „ 2 tons „ „ 3 tons		0	6
„ „ „ 3 tons „ „ 4 tons		0	8
„ „ „ 4 tons „ „ 5 tons		0	10
„ „ „ 5 tons „ „ 6 tons		1	0
„ „ „ 6 tons „ „ 7 tons		1	2
„ „ „ 7 tons „ „ 8 tons		1	4
„ „ „ 8 tons „ „ 9 tons		1	8
„ „ „ 9 tons „ „ 10 tons		2	0
„ „ „ 10 tons „ „ „		3	0

2.—WEIGHING MACHINES.

For goods weighed, one penny for each ton or part of a ton.

3.—SHED DUES.

For each ton of goods of eight barrels bulk, or for each ton of goods of twenty cwt., which shall remain in the sheds, or on the quays of the harbour, for a longer time than forty-eight hours, the sum of threepence; and the sum of one penny halfpenny per ton for each day during which such goods shall remain after the first forty-eight hours.

The maximum rates are levied.

Resident burgesses of the ancient Royalty of Glasgow are exempt from these duties.

The "Burgh Harbours (Scotland) Act, 1853," has only been recently adopted.

The dues heretofore in force in the burgh, and now abolished, realized, in 1852, about 350*l.*

These dues are leviable by the Municipal Corporation of Dumbarton, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., which has been adopted in the Burgh of Dumbarton, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.)

APPENDIX A.

Port Glasgow Customs Port—*cont.*

Dumbarton—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

The 12th, 13th, and 14th sections of the "Burgh Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the Schedule A. of that Act) is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh.

If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the Corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the readjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.)

The 15th section of the Act abolishes all exclusive privileges possessed or claimed by freemen or burgesses of the burgh of exemption from payment in whole or in part of harbour duties.

The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, accompanied by a statement of the average revenue of the harbour for the three years preceding the adoption of the Act.

There is no debt charged on the harbour revenues.

Vessels belonging to resident burgesses of the ancient royalty of Glasgow are exempt from dues at Dumbarton.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of PORT GLASGOW, in 1852.

Places within the Customs Port of Port Glasgow.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Port Glasgow -	Harbour Trustees - -	2,484 11 10		
	Municipal Corporation - -	76 1 2		
	Cumbrae Light Trustees - -	283 8 2		
	Warden and Assistants of Dover Harbour (England) - -	2 14 9		
	Ramsgate Harbour Trustees (England) - - -	Nil		
			2,846 15 11	
Dumbarton -	Municipal Corporation, as Harbour Trustees - -	About 350 0 0		
	Cumbrae Light Trustees - -	19 13 6		
			369 13 6	
				3,216 9 5

Greenock Customs Port.

CUSTOMS PORT OF GREENOCK.

The Customs Port of Greenock extends from the Hill of Ardmore on the north side of the Clyde, and from the Greenock Whale Fishery Buildings on the south side of the Clyde, being the western limits of the Customs Port of Port Glasgow, westerly and southerly to Port Crawford in the county of Ayr, to the north-east point of the Island of Arran (but exclusive of any part of the coast of the island); thence in a straight course to the Point of Barmore; along the west side of Loch Fyne and through the Crinan Canal; along the coast of Loch Crinan and Loch Craignish on the one side thereof to a point on the mainland of Knapdale, opposite to and directly south from the Point of Craignish; to the north-easternmost point of the Island of Jura, to the most northern point of the Island of Colonsay, southerly to Tonvere Point, being the north-westernmost point of the Island of Islay; north-west to Duhaertach, to Skerryvore, and to the Dusker Rocks; to the southernmost point of the Island of Canna (including the Island of Hysker); along the west and north coast of Canna to the easternmost point thereof to Dunan Point in the Isle of Skye, and to the Point of Sleat; to the Point Arisaig on the main land, southward to Loch Moydart and Kinloch Moydart; to the Point of Ardnamurchan, to Strontian in Loch Sunart; thence along the southern coast of Loch Sunart to the point of Arlister in Morven, to the point of Ardenridden; thence to the north-

easternmost point of the Island of Lismore, to Portnacrosh opposite the Castle of Ellen Stalker; southwardly to Oban, to the point on the mainland of Knapdale, opposite to and directly south from the Point of Craignish; and thence along the coast of Craignish and Loch Crinan, and through the Crinan Canal, including the whole of Loch Fine and all the islands within the aforesaid limits.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Municipal Corporation of Greenock, as Harbour Trustees, the Municipal Corporation of Greenock, and the Cumbrae Light Trustees, at Greenock; the Rothesay Harbour Trustees, and the Cumbrae Light Trustees, at Rothesay; the Municipal Corporation of Inverary, at Inverary; the Municipal Corporation of Helensburgh, as Harbour Trustees, at Helensburgh; the Millport Harbour Company, at Millport; the British Fisheries Society, as Harbour Trustees, at Tobermory; the Caledonian and Crinan Canal Commissioners, at Ardrishaig and Crinan; the Marquess of Breadalbane, and the Tenant of Robert Campbell, Esq., at Oban; the Trustees of the late James Hunter, Esq., at Hunter's Quay; a Joint Stock Company, at Largs; Gourock Harbour Company as Harbour Trustees, at Gourock; the Lochgoilhead Pier Company, at Lochgoilhead; John Sinclair, Esq., at Lochaline; Sir J. Powlett Orde, Esq., at Kilmory Quay; the Warden and Assistants of Dover Harbour (See Dover, England); the Ramsgate Harbour Trustees (See Ramsgate, England).

GREENOCK.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF GREENOCK AS HARBOUR TRUSTEES.

1. HARBOUR RATES.

The Municipal Corporation of Greenock as Harbour Trustees are entitled under several Acts of Parliament to levy on ships, vessels, barks, lighters, and boats coming into and going out of the Port or Harbour of Greenock, the following rates and duties :—

	Under the 1st section of the Act 29 Geo. III. cap. 43.			*2d section of Act.*	*3d section of Act.*
		Inwards.	Outwards.	Exemptions.	Composition.
Vessels belonging to Great Britain or Ireland, or to the British Plantations.	Arriving from or sailing to foreign parts.	1¾*d.* per ton of measurement.	Leaving,—1¾*d* per ton of measurement.	Vessels entering the port solely and only loaded with coals for the use of the inhabitants of the town of Greenock exempt.	Vessels not exceeding 30 tons, nor less than 15 tons, may compound by the year, by payment of 3½*d.* per ton of measurement.
Ditto - - -	Arriving from or sailing to any port in Great Britain or Ireland - -	1*d.* per ton of measurement.	1*d.* per ton of measurement.		
Foreign vessels -	Arriving from or sailing to foreign parts.	3½*d.* per ton of measurement.	3½*d.* per ton of measurement.		
Ditto - - -	Arriving from or sailing to any port in Great Britain or Ireland - -	2*d.* per ton of measurement.	2*d.* per ton of measurement.		

	Under the 1st section of the Act 41 Geo.. III. cap. 51.			*2d section of Act.*	*4th section of Act.*
		Inwards.	Outwards.	Exemptions.	Composition.
Vessels belonging to Great Britain or Ireland, or to the British Plantations.	Arriving from or sailing to foreign parts - -	4½*d.* per ton.	4½*d.* per ton.	Vessels entering the port or harbours of Greenock solely and only loaded with coals for the use of the inhabitants of the town of Greenock exempt.	Vessels not exceeding 30 tons may compound by the year, by payment of 5½*d.* per ton of measurement.
Ditto - - -	Arriving from or sailing to any port in Great Britain or Ireland - -	3*d.* per ton.	3*d.* per ton.		
Foreign Vessels -	Arriving from or sailing to foreign part -	8½*d.* per ton.	8½*d.* per ton.		
Ditto - - -	Arriving from or sailing to any port in Great Britain or Ireland - -	6*d.* per ton.	6*d.* per ton.		

Under the 21st section of the Act 50 Geo. III. cap. 167.—Vessels, &c. employed as regular packets or passage boats within the Frith of Clyde, extending from Clyde to the Mulls of Galloway and Kintyre, or plying on the river between Greenock and Glasgow, may compound for the rates by the year or trip, and at such lesser rates as to the trustees may from time to time appear expedient.

APPENDIX A.

Greenock Customs Port—*cont.*

Greenock—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

Under the 1st section of Act 57 Geo. III. cap. xxxii.:—

			Inwards.	Outwards.
Entering inwards or clearing outwards at the Custom House of Greenock, or discharging or loading in whole or in part at the port or harbours of Greenock	Vessels belonging to Great Britain or Ireland or the British Plantations	Arriving from or sailing to foreign parts	2*d.* per ton.	2*d.* per ton.
	Foreign Vessels	Ditto	4*d.* per ton.	4*d.* per ton.

Under the 110th section of the Act, the Trustees are empowered to compound for the rates on steam vessels as they shall from time to time think proper.

The dues and tolls in practice levied on vessels are according to the following schedule :—

Class 1st. Being all British vessels, of the description after mentioned, to pay as follows, viz. —

No. 1. All gabbarts and river craft from Glasgow, or any of the intermediate ports on the river Clyde, with coals for the use of the inhabitants of the town, but not for the manufacturers, free inwards; but when loading a cargo outwards shall pay 1*d.* per ton ; and if departing light, without cargo, ½*d.* per ton.

No. 2. All gabbarts, river craft, and luggage steamers, from and for Glasgow and intermediate places, with cargo, including coals for exportation and for the use of the manufactories, in and out 1*d.* per ton per voyage, inwards and outwards making a voyage.

No. 3. All vessels outward bound from any port or place in the river or channel above Greenock, coming to anchor in the roadstead or at the tail of the bank for stores (which shall not include water), or taking on board gunpowder only, shall pay ½*d.* per ton of harbour dues.

No. 4. All vessels built at this port, and coming into the harbour to be rigged and fitted up, and thereafter proceeding to any port in the river above Greenock, without cargo, shall pay 2*d.* per ton.

No. 5. All tug steamers, employed solely in towing vessels, shall pay inwards ¼*d.* per ton and outwards ¼*d.* per ton, that is, every time they arrive at and depart from the quays or harbours.

No. 6. All vessels from foreign ports, after discharging their inward cargoes, and proceeding to any port or place in the river above Greenock, without cargo, shall pay outwards 1*d.* per ton, or with cargo 2*d.* per ton.

No. 7. All coasting vessels, after discharging their inward cargoes, and proceeding to any port or place in the river above Greenock, without cargo, shall pay outwards, ½*d.* per ton.

	Per Register Tonnage.	
	Inward. *s.* *d.*	Outward. *s.* *d.*
Class 2. All British vessels to or from any place inside of the Cumbrae Head, also from or to all places on the Forth and Clyde Canal, west of Grangemouth, including the Union and other canals leading into it	0 1	0 1
Class 3. To or from all places betwixt the Cumbrae on the north and the Mulls of Galloway and Kintyre on the south, including Lochryan, Lochfine, &c., in these limits ; also by the Forth and Clyde Canal to or from places on the Firth of Forth, extending from Stirling to Fifeness on the north side, and Dunbar on the south ; likewise by the Crinan Canal to or from all ports and places in the Highlands, situated betwixt West Loch Tarbert on the south and the north end of the Isle of Skye, including Skye, Mull, Coll, Tiree, Islay, Jura, and other islands betwixt these and the mainland	0 1½	0 1½
Class 4. To or from any place situated betwixt the Mulls of Galloway and St. David's Head, on the British side of St. George's Channel, including the Isle of Man ; and on the Irish side, from Tuskar along the east and north coasts to Torry ; and from the Mull of Kintyre to Cape Wrath, including all the Hebrides ; also by the Forth and Clyde Canal to or from places betwixt Fifeness and Kinnaird's Head, and betwixt Dunbar and Flamborough Head	0 2	0 2
Class 5. To or from all places in Ireland extending from Torry along the west and south coasts to Tuskar; and in England and Wales betwixt the Land's End and St. David's Head ; also in Scotland betwixt Cape Wrath and Kinnaird's Head, including the Orkney and Shetland Islands ; likewise to or from places north of Flamborough Head, navigating otherwise than by the canals	0 3	0 3
Class 6. To or from all places on the east and south coasts of England extending from Flamborough Head to the Land's End, including Scilly Islands	0 4	0 4
Class 7. To or from any port or place in Europe, or island in the European seas	0 6	0 6
Class 8. To or from any port or place in the British Province of Canada, New Brunswick, Nova Scotia, Newfoundland, Iceland, the Greenland and Davis' Straits Fisheries, and all ports or places on the south coast of the Mediterranean Sea, or from any port in the Black Sea	0 7	0 7
Class 9. To or from all ports or places in the United States of America, West Indies, and east coast of America north of the river Amazon ; also the west coast of Africa, from the Straits of Gibraltar to the Equator, including the islands of these coasts	0 8	0 8
Class 10. To or from any port, place, or island lying betwixt the river Amazon and Cape Horn in South America, and between the Equator and Cape of Good Hope on the west coast of Africa	0 8	0 8
Class 11. To or from all ports, places, or islands south and east of the Cape of Good Hope, and west of Cape Horn	0 8	0 8

Class 12. All vessels arriving from foreign ports, and discharging any portion of their cargoes, not exceeding 200 tons, while at anchor in any part of the channel of the river, within the limits of the port, shall pay 3*d.* per ton in all for all harbour charges.

Class 13. All vessels navigating under foreign flags to pay double the foregoing rates, corresponding to their respective voyages.

Class 14. All vessels, British or foreign, arriving at or departing from the port of Greenock in ballast, to be charged only a moiety of the rates, corresponding to their voyage, excepting where otherwise provided for.

Class 15. Whenever any vessel, propelled by steam, whether employed in carrying goods, or partly goods and passengers, or passengers solely, shall have entered inwards and cleared outwards so frequently as to have paid 13*s.* 4*d.* per ton of port charges, namely, of harbour rates, police dues, anchorage, and water money, inclusive, as chargeable to shipping—or when any sailing vessel shall have entered inwards and cleared

outwards so often as to have paid 6*s.* 8*d.* per ton, including the above enumerated dues—such vessels shall be exempt from further payment of port charges, during whatever part of twelve current months may be unexpired from the date of making payment of first portion of said 13*s.* 4*d.* or 6*s.* 8*d.*, as the case may be. Owners or masters of either description of shipping, wishing to save trouble, may have a clearance of twelve months, by paying at the Harbour Dues Office 13*s.* 4*d.* per ton for steamers, and 6*s.* 8*d.* per ton for sailing vessels. The sums arising from vessels so compounding as before mentioned will fall to be allocated among the different trusts interested.

Class 16. All vessels not bound to or from the port of Greenock, but taking shelter in either of the harbours thereof, to pay, in addition to the anchorage dues, 1*d.* per ton.

Class 17. All vessels at clearing outwards shall pay the rate applicable to the most distant port of their intended voyage.

Class 18. All vessels outward bound for foreign ports from any other port in the river or channel, touching at the quays of this harbour for stores and water merely, and not taking in any cargo here, shall be admitted on payment of 1*d.* per ton of harbour dues.

Class 19. All vessels outward bound for foreign ports, partly laden at any other port or ports in the river or channel and taking on board goods at this port, not exceeding one-third of a full cargo, shall pay 2*d.* per ton of harbour dues.

Class 20. All vessels coming into the port of Greenock to lay up for any space exceeding eight days, shall on arrival pay 4*d.* per ton, and on departure pay the sum of 4*d.* per ton.

Class 21. Vessels, under 15 tons, excepting when entering at or clearing from the Custom-house with cargo, are exempted from the payment of harbour dues, and pay only anchorage dues, as per anchorage dues table.

Class 22. All vessels, whether loaded with lime, limestones, flintstones, or chalk, shall pay the full rates applicable to their voyage, but if only ballasted with these articles, shall pay the ballast rates.

Class 23. All vessels arriving at this port in distress, or for repair (excepting such vessels as have sailed from the port and paid the outward dues) shall pay the full harbour dues applicable to the port or place to which such vessel was bound ; but if arriving in ballast, or not discharging any cargo, the half harbour dues only shall be charged.

Class 24. All vessels clearing for foreign ports in ballast, with stores only, and having to proceed to Troon, Ardrossan, or any other place in the United Kingdom, to load, are to be charged the ballast rates applicable to coasting vessels.

Modified Rates of Harbour Dues, applicable to Steam Packets and Steamboats making frequent Voyages.

Class 25. All steamers coming into the port to take on board their machinery, or for repairs of the same, shall pay 4*d.* per ton in and 4*d.* per ton out, for harbour dues.

Class 26. All steamers plying to and from ports or places, as per Class 1st of Harbour Rates, are chargeable at the rate of ½*d.* per ton pet trip, or ½*d.* per ton per voyage.

Class 27. All steamers plying to or from ports or places, as per Class 2d of Harbour Rates, are chargeable at the rate of ½*d.* per ton per trip, or 1*d.* per ton per voyage.

Class 28. All steamers plying to or from ports or places, as per Class 3d of Harbour Rates Table, and passing to or repassing from Glasgow, are chargeable at the rate of 1*d.* per ton per trip, or 2*d.* per ton per voyage.

Class 29. All steamers plying to or from ports or places, as per Class 4th of Harbour Rates Table, are chargeable at the rate of 1*d.* per ton per trip, or 2*d.* per ton per voyage.

Class 30. All steamers plying to or from ports or places, as per Class 5th of Harbour Rates Table, are chargeable at the rate of 1½*d.* per ton per trip, or 3*d.* per ton per voyage.

Class 31. All steamers plying to or from ports or places, as per Class 6th of Harbour Rates Table, are chargeable at the rate of 2*d.* per ton per trip, or 4*d.* per ton per voyage.

The Rates in the foregoing table, excepting where otherwise specified, are exclusive of the harbour police rates on shipping, and of the town dues for anchorage.

Gross amount levied in 1852, 11,054*l.* 14*s.* 7*d.*

2. Dues on Imports and Exports.

Under the 6th section of the Act 41 Geo. 3. cap. 51. the trustees are empowered to levy on goods imported, exported, or carried coastwise, to or from the quays, wharfs, &c. of the harbours—

Such a duty as the trustees shall from time to time appoint, not exceeding ½*d.* for each barrel bulk of such goods.

Exemptions.—Corn and grain of any kind, and salt for the use of the fisheries exempt.

Under the 2d section of the Act 57 Geo. 3. cap. xxxii., the trustees are entitled to levy on goods imported or exported from or to foreign parts—

In addition to the duty granted by the 6th section of 41 Geo. 3. cap. 51, ½*d.* per barrel bulk of such goods.

Shed Dues on Imports and Exports.

Under the 6th section of the Act 57 Geo. 3. cap. xxxii., on goods imported or exported, or carried coastwise to or from the port or harbour of Greenock, according to the following schedule :—

Rates to be paid in name of shed dues on all goods, wares, and merchandize imported, exported, or brought or carried coastways to or from the port of Greenock, both at reporting inwards and clearing outwards :—

Hogsheads of sugar, copperas, earthenware, oats, &c. butts, pipes, and all packages of the size of one ton, of 40 feet and upwards, 2½*d.* sterling.

Tierces of sugar, coffee, rice, and puncheons of rum, oil, &c., and bales of carpeting, and all packages of the size of a puncheon, 2*d.* sterling.

Bales of cotton, square or round, of the size from the West Indies or States of America, crates of earthenware, six-piece bales of bagging or Osnaburghs, bottled liquor, casks of a size from nine dozen to a puncheon, bales of wool, woollen, or any package of similar size, 1½*d.* sterling.

Hogsheads, rum, porter, flaxseed, pot ashes, barrels ; bales, Brazil cotton, four-piece bales of bagging or Osnaburghs ; chests, fruit, boxes, trunks, dry goods, casks, bags, or other packages of a greater size than one barrel bulk, 1*d.* sterling.

Barrels, sugar, coffee, flour, tar, turpentine, &c. ; boxes and trunks, dry goods ; bags of coffee, pimento, bread, &c. ; boxes, fruit, and all other packages of the size of a barrel, ½*d.* sterling.

Half barrels, seroons, soap and candle boxes, nail and paint kegs, oil jars, loose pieces of cotton bagging or Osnaburghs, and all such packages, ¼*d.* sterling.

Iron and iron ware, lead, die woods, lignum-vitæ, mahogany, &c. per ton, 3*d.* sterling.

Hides, dry and salted, per hundred, 6*d.* sterling.

Appendix A.

Greenock Customs Port—*cont.*

Greenock—*cont.*

Municipal Corporation as Harbour Trustees—*cont.*

Salted provisions and herrings, per barrel, at import ¼*d.* sterling, at export ½*d.* sterling.
Staves, pipe, per hundred, viz. per 120, 4*d.* sterling.
Do. hogshead, per do., 2*d.* sterling.
Do. barrel, per do., 1*d.* sterling.
Lathwood, per fathom, 2*d.* sterling.
Handspokes per dozen, ½*d.* sterling.
All other articles not enumerated above to pay at the rate of ½*d.* sterling per barrel bulk.
All goods coastways and by the river to pay one-half of the above rates.
Grain and oatmeal at import, free.
Salt for the fisheries at import, free.
Salt and tree, and every requisite at outfit of herring bushes, free.
All provisions, &c. for ships' use included in victualling bills, free.

(See schedule B. of Act 57 Geo. 3. cap. xxxii.)

The dues in practice levied are set forth in the following schedule :—

The rates specified in the following table are leviable on all goods, wares, or merchandise imported or exported to or from the port of Greenock and foreign parts ; one half of these rates on all goods carried coastways ; one fourth thereof on all goods to or from any place on the river Clyde, within the Cumbray Heads and the Kyles of Bute on the west and Glasgow on the east ; and likewise to or from any place on the Clyde and Forth Canal, west of Grangemouth.

All goods, transhipped from vessels arriving from foreign parts to pay one-half of the rates applicable to such goods had they been landed on the quays.

All goods transhipped from vessels, coastways or river, to pay the same dues as if such goods were landed on the quays.

All goods, wares, or merchandise imported or exported in the under-mentioned packages, and not particularly enumerated or described in this table, viz. :—The

	s.	*d.*
Bag	0	0¾
Bale	0	1½
Barrel	0	1
Basket	0	0½
Box	0	1½
Bundle	0	0½
Butt	0	4
Carboy	0	0¾
Case	0	1½
Chest	0	2
Crate	0	2
Crock	0	0¼
Firkin	0	0¼
Half barrel	0	0½
Half chest	0	1
Half crate	0	1
Half firkin	0	0½
Half hogshead	0	2
Half qr. cask	0	0½
Half tierce	0	1
Hogshead	0	4
Jar	0	0¼
Keg	0	0¼
Kit	0	0¼
Parcel	0	0¼
Pipe	0	4
Puncheon	0	3
Quarter	0	1
Skip	0	1
Straw bundle	0	0½
Tierce	0	2
Tin box or chest	0	0¾
Trunk	0	1½
Truss	0	1½
Tub	0	1
All goods, wares, or merchandise, not particularly enumerated or described in this table, nor imported or exported in any of the aforesaid packages, for every barrel bulk	0	1
All goods imported or exported in bulk, and not enumerated in this table, the ton	0	4

All goods, &c. enumerated in this table, but which are contained in packages different from those specified therein, are to be charged in proportion to the size of such packages, compared with those specified.

SPECIAL OR DETAILED TABLE.

		s.	*d.*
Agricultural machines, ploughs, harrows, &c.	each	0	2
Alabaster stone	per ton	0	2
Ale, beer of all kinds, cyder, perry, porter, vinegar, or yeast, viz. :—			
Bottled	the puncheon	0	2
Ditto	the tierce	0	2
Ditto	the barrel	0	0½
Solid	the butt	0	3
Ditto	the hogshead	0	1½
Ditto	the half hogshead or barrel	0	0¾
Ditto	the quarter cask or half barrel	0	0½
Ditto	the half quarter cask	0	0¼
Almonds	the barrel	0	1
Do.	the box	0	0½
Do.	the half box	0	0¼
Alum	the hogshead	0	3
Anchovies	the double barrel	0	0½
Do.	the barrel	0	0¼
Apples or Pears	the hogshead or crate	0	4
Ditto	the barrel or hamper	0	1
Ditto	in bulk, the bushel	0	0½
Arrow root	the barrel	0	1½
Do.	the box	0	0½
Ashes	the barrel	0	1¼
Bacon. *See* Hams.			
Bagging	the 10 piece bale	0	2½
Do.	the 8 piece bale	0	2
Do.	the 6 piece bale	0	1½
Do	the 4 piece bale	0	1
Do	loose, the piece	0	0⅜
Barilla	ton	0	4
Basket-ware	dozen pieces	0	0½
Beans. *See* Grain.			
Beer of all kinds. *See* Ale.			
Bees' wax	tierce	0	3
Do.	barrel	0	1
Do.	loose, cwt.	0	0½
Bellows, smith's	each	0	1
Do.	small, dozen	0	0½
Biscuit	hogshead	0	3
Do.	puncheon	0	2
Do.	barrel, bag, or tin box	0	0½
Bleaching powders	tierce	0	2
Blocks or pulleys	dozen	0	1
Blubber	ton	0	3
Boats	each	0	4
Borax or tincal	chest	0	2
Bottles, empty	crate	0	1
Do.	matt	0	1
Do. loose	gross	0	1
Do.	carboy	0	0¼
Brandy or gin	pipe	0	4
Do.	puncheon	0	4
Do.	hogshead	0	2
Do.	case of 3 dozen	0	1
Bricks	1000	0	3
Brimstone	ton	0	3
Brooms	100	0	0½
Brushes	dozen	0	0½
Bulrushes	bundle	0	0½
Butter or lard	firkin	0	0½
Butter or lard	half firkin, crock, or kit	0	0¼

		s.	d.
Cabinet ware:—			
Sofas, large tables, four-posted beds, &c.,	each	0	2
Small tables, chairs, wash-hand stands, tent beds, &c.	do.	0	0½
Candles	112 lb. box	0	1
Do.	56 lb. box	0	½0
Do.	28 lb. box	0	0¼
Carpeting	bale	0	3
Do.	truss	0	1½
Do.	piece	0	1
Carriages, gigs, &c.	each	1	0
Carriage wheels	pair	0	2
Carts	each	0	4
Cart wheels	pair	0	1
Cassia	chest	0	1
Causeway stones, dressed	ton	0	2
Do., undressed	do.	0	1
Cement	hogshead	0	3
Do.	tierce	0	1½
Do.	barrel	0	0¾
Chalk	ton	0	2
Charcoal or coke	hogshead	0	2
Do., loose	ton	0	2
Cheese	hamper	0	1
Do.	half hamper	0	0½
Do., loose, in large quantities	ton	0	4
Do., loose, in small quantities	dozen	0	1
Chemical Acids	carboy or jar	0	0¾
Cider. *See* Ale.			
Cinnamon	chest	0	1
Clocks, eight-day	each	0	3
Clover seed	tierce	0	2
Do.	barrel	0	1
Cloves	chest	0	1
Do.	bag	0	0½
Coals, when landed, to be transhipped or used by used by steamboats, the gabbard load, from any place whatever	ton	2	0
Coals, at export, whether shipped from a lighter, or otherwise	ton	0	1½
Do.	hogshead	0	2
Do.	puncheon	0	1½
Cochineal	tierce	0	3
Do.	barrel	0	1¼
Do.	bag	0	1
Coco nuts	the 100	0	2
Cocoa	tierce	0	3
Do.	barrel	0	1
Do.	bag	0	0¾
Coffee	tierce	0	3
Do.	barrel	0	1
Do.	bag	0	0¾
Copper, new	ton	0	4½
Do., old	do.	0	4
Copperas	hogshead	0	3
Do.	tierce	0	2
Cordage	ton	0	4
Cork	do.	0	4
Corks	bag	0	0½
Cotton waste	bale	0	1
Do. wick	do.	0	1
Do. wool	do.	0	1
Do.	half bale	0	0½
Do.	seroon	0	0½
Do. yarn	bale or bundle	0	2
Do.	skip	0	1
Cream of tartar	cask	0	2
Crown glass	crate	0	2
Do.	box, 112 lbs.	0	1
Do.	half box, 60 lbs.	0	0½
Do.	quarter box, 30 lbs.	0	0¼
Crucibles, for brass founders	dozen	0	1
Cudbear	cask	0	1½
Dividivi	bag	0	0½
Dye woods, ground	hogshead		
Do.	tierce	0	2
Do.	barrel		
Earthenware	hogshead	0	3
Do.	puncheon, tierce, or crate	0	2
Do.	half crate	0	1
Eggs	box	0	1½
Emery stones	ton	0	3
Empty stone jars	dozen	0	0½
Fanners	each	0	3
Feathers	bale	0	4
Feather beds	each	0	2
Figs. *See* Fruit, dried.			
Filtering stones	each	0	2
Fish, salt	box of 20 lbs.	0	0¼
Do. salted of all kinds, in bulk	ton	0	2
Do.	hogshead	0	3
Do.	puncheon	0	2
Do.	barrel	0	0½
Fish, fresh	box	0	1
Flax	ton	0	4½
Do. seed	hogshead	0	1½
Flint glass	do.	0	4
Do.	puncheon	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Do. stones	ton	0	2
Flour	bag	0	1
Do.	barrel	0	0¾
Fowls, live	box	0	1½
Freestones	ton	0	2
Fruit, dried	butt	0	4
Do.	barrel	0	1
Do.	box	0	0½
Do.	half box	0	0¼
Do.	quarter box	0	0⅛
Do.	frail	0	0½
Do.	drum	0	0½
Do.	half drum	0	0¼
Furniture	waggon load	1	0
Do.	cart	0	8
Do.	hurley	0	4
Galls	chest	0	1
Do.	bag	0	0½
Gin. *See* Brandy.			
Ginger, rough	barrel or bag	0	1
Do.	bundle of five small bags	0	1
Goods	hurley load	0	4
Do., dry. *See* General Table.			
Grain of all sorts, at import, free.			
Grain of all sorts, at export, viz.:—			
ton		0	4
hogshead		0	3
puncheon		0	3
bag		0	1
barrel		0	0¾
Do., transhipped into lighters for Glasgow, without being landed	ton	0	0½
Grapes	jar	0	0½
Gravestones	each	0	2
Grindstones, large	do.	0	1
Do., small	dozen	0	2
Guano	ton	0	3
Gum arabic	chest	0	2
Gun carriages	each	0	1
Hair for plasterers	hogshead or crate	0	2
Do.	bag	0	1
Do. for upholsterers	bag	0	2½
Hams	hogshead	0	4
Do.	puncheon	0	3
Do.	tierce	0	2
Do.	barrel	0	1
Do., loose	ton	0	4
Do., loose, in small quantities	dozen	0	1
Hay	ton	0	2
Hemp	ton	0	4½
Herrings	barrel	0	0½
Do.	half barrel	0	0¼
Do.	firkin	0	0⅛
Hides	100	0	6
Hoofs of cattle	hogshead or crate	0	2
Hoops, the 1,000, viz.:—			
pipe		1	0
hogshead		0	7
barrel		0	4
firkin		0	2
mast or truss, the set		0	0½
Hops	bag	0	4
Do.	pocket	0	3
Horn and horn and horn tips	hogshead or crate	0	4
Do.	tierce	0	3
Do., loose	1,000	0	4
Hurleys	each	0	1
Indigo	chest	0	2
Do.	seroon	0	1
Do.	half seroon	0	0¾
Iron	ton	0	4
Do., wrought, and all kinds of machinery, steam boilers, &c.	ton	0	6
Do., machinery landed from, or put on board, steamers	ton	0	4
Do., pig	do.	0	3
Do.	hurley load	0	2
Ivory	cwt.	0	0½
Jute	bale	0	1
Kelp	ton	0	3
Lac dye	chest	0	2
Do. gum, stick, seed, and shell	chest	0	2

Appendix A.

Greenock Customs Port—*cont.*

Greenock—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

		s.	d.
Lard.	*See* Butter.		
Laths	dozen bundle	0	0¼
Lead	ton	0	4
Do.	hurley load	0	2
Leather	bale or bundle	0	2¼
Lemons, oranges, or pomegranates	chest	0	1
Do.	half chest or box	0	0½
Lime	hogshead	0	2
Do.	puncheon	0	2
Do., in bulk	ton	0	9
Do.	keg	0	0¼
Do. stones	ton	0	2
Lime juice	puncheon	0	3
Limes	barrel or box	0	1
Do.	hogshead	0	1½
Do.	quarter cask	0	1
Linen yarn	bale	0	2¼
Liquorice	chest	0	2
Do. root	bundle	0	1
Live stock, viz.:—			
Asses	each	0	3
Bulls	do.	0	6
Calves	do.	0	1
Cows	do.	0	4
Cows or horses, with provender	do.	0	9
Deer	do.	0	3
Highland ponies	do.	0	3
Highland black cattle	do.	0	3
Horses	do.	0	6
Mules	do.	0	4
Oxen	do.	0	6
Pigs, small	dozen	0	4
Sheep	each	0	1
Swine	do.	0	1
Madder, ground	butt	0	5
Do. roots	bag	0	2½
Magnesia	hogshead	0	3
Do.	tierce	0	2
Do.	barrel or box	0	1
Do.	half box	0	0½
Malt	bag	0	1
Manure, at export, to any place whatever	gabbart load	2	0
Marble	ton	0	4½
Matresses, not passengers' luggage		0	0¼
Mats, of Russia	100	0	3
Meal of all kinds	hogshead	0	3
Do.	puncheon	0	2
Do.	bag	0	1
Do.	barrel	0	0¾
Do., in bulk	ton	0	4
Millstones	each	0	4
Molasses	puncheon	0	3
Do.	tierce	0	1½
Do.	barrel	0	1
Moss, for dyers	ton	0	3
Munjeet	bale	0	1½
Nails	bag or keg	0	0½
Nuts	tierce	0	1½
Do.	barrel or bag	0	0½
Nutmegs	bag	0	1
Oak bark	ton	0	3
Oakum	do.	0	3
Oatmeal, at import, free.			
Do., at export.	*See* Meal.		
Oil:—			
Train, cod, seal, or whale	tun	0	6
Other kinds	puncheon	0	4
Do.	hogshead	0	2
Do.	half hogshead	0	1½
Do.	barrel	0	1
Do.	chest or box	0	2
Do.	half chest	0	1
Do.	jar	0	0¼
Oil cake	ton	0	3
Do.	hogshead	0	3
Do.	puncheon or tierce	0	2
Oil cloth, not exceeding 2 yards in breadth,	piece	0	2
Do. above two yards in breadth	do.	0	4
Onions	hogshead	0	4
Do.	tierce	0	2
Do.	hamper	0	1
Do.	barrel or bag	0	0½
Opium	chest	0	3
Oranges.	*See* Lemons.		
Osnaburghs, in bales, or loose	piece	0	0½
Ox bows	dozen	0	0½
Packs, hogshead	each	0	0¾
puncheon	do.	0	0½
barrel	do.	0	0⅓
Paints	keg	0	0½
Passengers' or Seamen's luggage, not being merchandise		Free.	
Paving or flag stones	ton	0	2
Pears.	*See* Apples.		
Pease.	*See* Grain.		
Pepper	barrel	0	1
Do.	bag	0	0½
Do.	half bag	0	0¼
Do.	bundle of five small bags	0	0¼
Perry.	*See* Ale.		
Pimento	barrel	0	1
Do.	bag	0	0¾
Pianofortes	each	0	6
Pitch	barrel	0	1
Plants, shrubs, or trees	bundle or hamper	0	1
Plums.	*See* Fruit, dried.		
Pomegranates.	*See* Lemons.		
Porter.	*See* Ale.		
Potatoes	ton	0	3
Do.	hamper	0	0¼
Do.	barrel	0	0⅓
Printing types	package	0	1¼
Provisions, salted	tierce	0	1½
Do.	barrel	0	1
Do.	half barrel	0	0⅔
Do.	firkin	0	0¼
Pumice stone	ton	0	4
Quercitron bark	hogshead	0	4
Do.	tierce	0	2
Rags and paper stuff	crate	0	3
Do.	bale	0	2
Do.	half crate	0	1½
Do. in bundles	ton	0	2
Raisins (*see* Fruit, dried).			
Rape cakes	ton	0	2
Rattan canes	1000	0	1
Returned empty packages		Free.	
Rice	tierce	0	2
Do.	half tierce	0	1
Do.	barrel	0	0¾
Do.	bag	0	0½
Do.	bundle of five small bags	0	0½
Riddles	dozen	0	1
Road metal	ton	0	1½
Rosin	barrel	0	1
Rum	puncheon	0	3
Do.	hogshead	0	1½
Do.	quarter cask	0	1
Saddlery	matted package	0	2
Safflower	bag	0	0¼
Saffron	puckage	0	3
Sago	chest or bag	0	0½
Sails	100 lineal yards of cloth therein	0	0½
Sail cloth, in bales, or loose	piece	0	0¼
Salt for the fisheries, at import		Free.	
Salt and tree, and every requisite at outfit of herring bushes		Free.	
Salt, fine	hogshead	0	3
coarse	do.	0	2
Salt	puncheon	0	1½
Do.	tierce	0	1
Do.	barrel	0	0½
Do.	bag, not exceeding ¾ cwt.	0	0¼
Do. loose	ton	0	2
Saltpetre	box	0	1
Do.	bag	0	0½
Sarsaparilla	ton	0	6
Saws	bundle	0	1
Scythes	do.	0	1
Seeds	bag	0	1
Sieves	dozen	0	1
Sheathing paper	ton	0	4
Ships screws	each	0	1
Stores of all kinds, included in victualling bills		Free.	
Shovels	dozen	0	1
Shumac	bag	0	0½
Sickles	bundle	0	0½
Silk, raw	large bale	0	3
Do.	small bale	0	2
Do. waste or floss	bundle	0	1
Skins, seal or calf	hundred	0	3
Do. sheep or lamb	do.	0	1½
Slates, English, the 1000, viz.:			
Singles		0	2
Doubles		0	3
Ladies, small		0	4
Ladies, large		0	5
Countesses		0	8
Duchesses		1	0
Of all kinds	ton	0	4

		s.	d.
Slates, Scotch, the 1000, viz.:—			
Sizeable		0	6
Under size		0	3
Box		0	0½
Of all kinds	hogshead	0	3
Do.	puncheon	0	2
Smoothing irons	dozen	0	0½
Soap	chest	0	2
Do.	half chest	0	1
Do.	export box	0	0½
Do.	export half box	0	0¼
Do. soft	firkin	0	0½
Do.	half firkin	0	0¼
Soapers' waste	ton	0	1
Soda	tierce	0	2
Do.	barrel	0	1
Soot	hogshead	0	2
Do.	puncheon or tierce	0	1½
Spades	dozen	0	1
Spirits of Turpentine	barrel	0	1
Do.	carboy	0	0¾
Do.	jar	0	0½
Spirits, not otherwise enumerated or described	puncheon	0	3
Do.	hogshead	0	1½
Do.	quarter cask	0	1
Do.	half quarter cask	0	0½
Starch	hogshead	0	4
Do.	tierce	0	3
Do.	large box	0	2
Do.	small box	0	1
Stationery	bale	0	1
Do.	parcel	0	0½
Staves. *See* Wood.			
Steel	ton	0	4
Stones, macadamizing. *See* Road metal.			
Straw	ton	0	2
Succades, or sweatmeats	box	0	1
Do.	keg, or jar	0	0¼
Sugar, muscovado	hogshead	0	4
Do.	tierce	0	3
Do.	barrel	0	1
Do. Brazil	case	0	4
Do. Havannah	chest or box	0	1½
Do. Batavia	basket about five cwt.	0	1½
Do. in bags	ton	0	6
Do. in bags, weight being unknown	bag	0	0½
Do. refined	hogshead	0	4
Do.	tierce or puncheon	0	3
Do.	barrel	0	1
Do. loose	ton	0	6
Do. in small quantities	dozen loaves	0	0½
Do. candy	box	0	0½
Sugar moulds or syrup jars	waggon load	0	4
Tallow	cask	0	3
Tamarinds. *See* Succades.			
Tanner's waste	ton	0	2
Tapioca	box	0	1
Do.	basket	0	0½
Do.	half basket	0	0¼
Tar	barrel	0	0¾
Tea	packages of 200 lbs. and upwards	0	2
Do.	130 and under 200 lbs.	0	1½
Do.	80 and under 130 lbs.	0	1
Do.	60 and under 80 lbs.	0	0¾
Do.	40 and under 60 lbs.	0	0½
Do.	all under 40 lbs.	0	0¼
Tiles	thousand	0	4
Tin	the block	0	2
Do.	ingot	0	0½
Do. plates	box	0	0½
Tinware	hogshead	0	3
Do.	puncheon	0	2
Do.	tierce	0	1½
Tobacco	hogshead	0	4
Do.	bale	0	1½
Tobacco pipes	box	0	0½
Tongues. *See* Provisions.			
Turnips	ton	0	4
Tow	do.	0	3
Turmerick	bag	0	0¾
Do.	bundle of five small bags	0	0¾
Turpentine	barrel	0	1
Valonia	ton	0	4
Varnish	barrel	0	1
Do.	jar	0	0¼
Verdigris	tierce	0	3
Do.	barrel	0	1¼
Vinegar. *See* Ale.			
Vitriol. *See* Chemical Acids.			
Waggons	each	0	6
Waggon wheels	pair	0	1
Walking sticks	bundle	0	1
Whale fins	ton	0	4
Wheel barrows	each	0	0½
Whiskey. *See* Spirits.			
Whiting	hogshead or ton	0	2
Do.	tierce	0	1
Wine, solid	butt	0	5
Do.	pipe	0	4
Do.	hogshead	0	2
Do.	quarter cask	0	1
Do. bottled	puncheon	0	3
Do.	tierce	0	2
Do.	half tierce or barrel	0	1
Do.	case of three dozen	0	1
Wire, brass, copper or steel	bundle	0	1½
Do. iron	do.	0	0½
Wood, viz.:			
Battens, batten ends, and boards	load	0	3
Crate wood, crop wood, stakes, &c.,	cart or waggon load	0	4
Deals and deal ends	load	0	3
Fire wood	fathom	0	2
Greenheart, moro, teak, oak, and all other kinds, not specially mentioned	load	0	4
Handspikes	the 120	0	2
Knees of oak, small,	the 120	0	4
Do. large	load	0	4
Lancewood spars	the 120	0	9
Lathwood	fathom	0	3
Masts, bowsprits, and yards, viz.:			
6 to 12 inches diameter	each	0	1
above 12 inches diameter	load	0	2
Oars	the 120	0	8
Pine, black birch, elm or ash discharged at the piers, or into the water	load	0	2
Rickers or boat-hook handles	the 120	0	3
Spars, not above six inches in diameter	do.	0	10
Staves, viz.:			
Barrel, Foreign	1,200	1	0
Do. British or Foreign sawn	do.	0	6
Hogsheads, St. John's ash	do.	1	3
Do. Quebec, red oak	do.	2	0
Do. do. white oak	do.	2	0
Pipe, the standard	do.	4	0
Stave billets, to be charged double of the rates leviable on the respective kinds of staves.			
Treenails	1,000	0	6
Wedges	do.	0	6
Wheel spokes	do.	0	6
Wood sold by the weight, viz.:			
Fustic	ton	0	4
Lignumvitæ	do.	0	4
Logwood	do.	0	4
Mahogany	do.	0	4½
Rosewood	do.	0	4½
All other kinds sold by weight	do.	0	4
Wood ware and utensils	dozen pieces	0	1
Wool	bag	0	2½
Yeast. *See* Ale.			

By the 4th section of the Act 29th Geo. 3. cap. xliii., the trustees are empowered to levy on all goods remaining on the quays for a longer period than twenty-four hours the following rates: 1*d.* per barrel of beef, pork, or herrings, and per barrel bulk of other articles, for every twenty-four hours that they shall so remain.

Gross amount levied in 1852, 2,993*l.* 10*s.* 3*d.*

3. DRY DOCK DUES.

Under the Act 43 Geo. 3. c. 87., the trustees are entitled to levy on vessels using the dry dock the several rates and duties specified in the following schedule:—

		s.	d.
For all vessels which shall use the said dock, and shall not remain longer than two tides in the same, any sum not exceeding	per ton	0	5
And which shall not remain longer than three tides, any sum not exceeding	do.	0	5½
And which shall not remain longer than four tides, any sum not exceeding	do.	0	6
And which shall not remain longer than five tides, any sum not exceeding	do.	0	6½

Appendix A.

Greenock Customs Port—*cont*

Greenock—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

	s.	d.
And which shall not remain longer than six tides, any sum not exceeding - - do.	0	7
And which shall not remain longer than seven tides, any sum not exceeding - - do.	0	7½
And which shall not remain longer than eight tides, any sum not exceeding - - do.	0	8
And which shall not remain longer than eight tides, and exceed twenty eight tides, any sum not exceeding - - - - - - - per ton	1	0
And which shall remain longer than twenty-eight tides, and not longer than forty-two tides, any sum not exceeding - - - - - - per ton	2	4
And which shall remain longer than forty-two tides, and not longer than fifty-six tides, any sum not exceeding - - - - - - - per ton	2	9
And which shall remain longer than fifty-six tides any sum not exceeding - do.	4	0

The tonnage of all such vessels to be ascertained in manner as is directed with regard to the tonnage of vessels paying rates and duties for using the harbours of Greenock.

(See schedule of Act 43 Geo. 3.)

The dues in practice levied are according to the following table:—

Tonnage of Vessels.	Two Tides, the Tide in, and next Tide out.	Three Tides, including going in and coming out.	Four Tides, including going in and coming out.	Five Tides, including going in and coming out.	Six Tides, including going in and coming out.	Seven Tides, including going in and coming out.
tons	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A ship or vessel of 100	1 16 3	2 3 9	2 11 3	2 18 9	3 6 3	3 13 9
101 tons and not exceeding 125	2 0 0	2 7 6	2 15 0	3 2 6	3 10 0	3 17 6
126 „ „ 150	2 3 9	2 11 3	2 18 9	3 6 3	3 13 9	4 1 3
151 „ „ 175	2 7 6	2 15 0	3 2 6	3 10 0	3 17 6	4 5 0
176 „ „ 200	2 11 3	2 18 9	3 6 3	3 13 9	4 1 3	4 8 9
201 „ „ 225	2 15 0	3 2 6	3 10 0	3 17 6	4 5 0	4 12 6
226 „ „ 250	2 18 9	3 6 3	3 13 9	4 1 3	4 8 9	4 16 3
251 „ „ 275	3 2 6	3 10 0	3 17 6	4 5 0	4 12 6	5 0 0
276 „ „ 300	3 6 3	3 13 9	4 1 3	4 8 9	4 16 3	5 3 9
301 „ „ 325	3 10 0	3 17 0	4 5 0	4 12 6	5 0 0	5 7 6
326 „ „ 350	3 13 9	4 1 3	4 8 9	4 16 3	5 3 9	5 11 3
351 „ „ 375	3 17 6	4 5 0	4 12 6	5 0 0	5 7 6	5 15 0
376 „ „ 400	4 1 3	4 8 9	4 16 3	5 3 9	5 11 3	5 18 9
401 „ „ 425	4 5 0	4 12 6	5 0 0	5 7 6	5 15 0	6 2 6
426 „ „ 450	4 8 9	4 16 3	5 3 9	5 11 3	5 18 9	6 6 3
451 „ „ 475	4 12 6	5 0 0	5 7 9	5 15 0	6 2 6	6 10 0
476 „ „ 500	4 16 3	5 3 9	5 11 3	5 18 9	6 6 3	6 13 9
501 „ „ 525	5 0 0	5 7 6	5 15 0	6 2 6	6 10 0	6 17 6
526 „ „ 550	5 3 9	5 11 3	5 18 9	6 6 3	6 13 9	7 1 3
551 „ „ 575	5 7 6	5 15 0	6 2 6	6 10 0	6 17 6	7 5 0
576 „ „ 600	5 11 3	5 18 9	6 6 3	6 13 9	7 1 3	7 8 9
601 „ „ 625	5 15 0	6 2 6	6 10 0	6 17 6	7 5 0	7 12 6
626 „ „ 650	5 18 9	6 6 3	6 13 9	7 1 3	7 8 9	7 16 3
651 „ „ 675	6 2 6	6 10 0	6 17 6	7 5 0	7 12 6	8 0 0
676 „ „ 700	6 6 3	6 13 9	7 1 3	7 8 9	7 16 3	8 3 9
701 „ „ 725	6 10 0	6 17 6	7 5 0	7 12 6	8 0 0	8 7 6

Tonnage of Vessels—*cont.*	Eight Tides, including going in and coming out.	Above Eight Tides, and not exceeding 28 Tides.	One Spring, and not exceeding Two Springs.	Two Springs, and not exceeding Three Springs.	Three Springs, and not exceeding Four Springs.
tons	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A ship or vessel of 100	4 1 3	6 12 6	13 5 0	19 17 6	26 10 0
101 tons and not exceeding 125	4 5 0	7 1 3	14 2 6	21 3 9	28 5 0
126 „ „ 150	4 8 9	7 10 0	15 0 0	22 10 0	30 0 0
151 „ „ 175	4 12 6	7 18 9	15 17 6	23 16 3	31 15 0
176 „ „ 200	4 16 3	8 7 6	16 15 0	25 2 6	33 10 0
201 „ „ 225	5 0 0	8 16 3	17 12 6	26 8 9	35 5 0
226 „ „ 250	5 3 9	9 5 0	18 10 0	27 15 0	37 0 0
251 „ „ 275	5 7 6	9 13 9	19 7 6	29 1 3	38 15 0
276 „ „ 300	5 11 3	10 2 6	20 5 0	30 7 6	40 10 0
301 „ „ 325	5 15 0	10 11 3	21 2 6	31 13 9	42 5 0
326 „ „ 350	5 18 9	11 0 0	22 0 0	33 0 0	44 0 0
351 „ „ 375	6 2 6	11 8 9	22 17 6	34 6 3	45 15 0
376 „ „ 400	6 6 3	11 17 6	23 15 0	35 12 6	47 10 0
401 „ „ 425	6 10 0	12 6 3	24 12 6	36 18 9	49 5 0
426 „ „ 450	6 13 9	12 15 0	25 10 0	38 5 0	51 0 0
451 „ „ 475	6 17 6	13 3 9	26 7 6	39 11 3	52 15 0
476 „ „ 500	7 1 3	13 12 6	27 5 0	40 17 6	54 10 0
501 „ „ 525	7 5 0	14 1 3	28 2 6	42 3 9	56 5 0
526 „ „ 550	7 8 9	14 10 0	29 0 0	43 10 0	58 0 0
551 „ „ 575	7 12 6	14 18 9	29 17 6	44 16 3	59 15 0
576 „ „ 600	7 16 3	15 7 6	30 15 0	46 2 6	61 10 0
601 „ „ 625	8 0 0	15 16 3	31 12 6	47 8 9	63 5 0
626 „ „ 650	8 3 9	16 5 0	32 10 0	48 15 0	65 0 0
651 „ „ 675	8 7 6	16 13 9	33 7 6	50 1 3	66 15 0
676 „ „ 700	8 11 3	17 2 6	34 5 0	51 7 6	68 10 0
701 „ „ 725	8 15 0	17 11 3	35 2 6	52 13 9	70 5 0

Vessels under 100 tons, and above 725 tons, to pay proportionally; and vessels remaining in dock more than Four Springs, to pay also proportionally for such longer time.

Every vessel intended for the dock shall be entered in the books kept by the dock-master for that purpose; no vessel shall be entered unless she be arrived within the cloch; and twenty shillings shall be the entry money for every vessel entered, to be paid at the time of entry, otherwise the vessel to be considered as not entered.

Ten shillings and sixpence shall be charged on each vessel for opening, shutting, and caulking the gate, with a further charge for removing the rubbish occasioned by docking.

The charge for pumping the dock at the admission of a vessel, shall be one shilling an inch, the measurement to be ascertained by the scale marked at the dock gate; but when two or more vessels enter at a time, each shall be charged with an equal proportion only; and three shillings a day further, as the rate of pumping for keeping the dock dry, shall be paid by each vessel during the period she may remain in the dock.

If any vessel, after being repaired, be prevented from leaving the dock by reason of insufficiency of water, or by the intervention of any other vessel or vessels between her and the gate, she shall not be chargeable with dock dues, nor with the rate of pumping to keep the dock dry, from and after the time of her being so detained; but intervening vessels shall at all times be obliged to remove and make way for the outgoing vessel, unless the particular stage of their repair render such removal impracticable or prejudicial, of which the dock-master, and any two master shipbuilders whom he may nominate for that purpose, and the majority of them, shall be the sole judges. And if the intervening vessel or vessels cannot be removed, and the detention of the outgoing vessel be thus occasioned, such intervening vessel or vessels shall, during the period of such detention, be chargeable as well with the dock dues as with the daily rate of pumping ceasing to be exigible on the vessel so detained; the dock dues, in the event of more than one vessel intervening and occasioning the detention, to be apportioned according to the tonnage, and the daily rate of pumping, according to the number, of such intervening vessels.

Gross amount levied in 1852, 774*l.* 4*s.* 3*d.*

4. Harbour Police Rates.

Under the 8th section of the Act 57 Geo. 3. c. xxxii., the trustees are empowered to levy on vessels clearing inwards or outwards, the following rates and duties:—

	Inwards.	Outwards.
Vessels employed on foreign voyages	½*d.* per ton.	½*d.* per ton.
Vessels plying in the coasting trade	¼*d.* „	¼*d.* „
Packets and vessels employed in the river trade, including lighters and steamboats	3*d.* per ton per annum, or for less than a whole year.	

On goods imported, exported, or carried coastwise, or by the canal or river.

	Inwards.	Outwards.
Goods imported from or exported to foreign parts	¼*d.* per barrel bulk.	¼*d.* per barrel bulk.
Goods carried coastwise, or by the canal or river	⅛*d.* „	⅛*d.* „

The dues in practice levied are as follows:—

	Per Register Tonnage. Inward.		Outward.	
	s.	*d.*	*s.*	*d.*
All ships or other vessels trading to or from ports, bays, or islands in classes 7th, 8th, 9th, 10th, and 11th of the preceding table of harbour rates	0	0½	0	0½
Do., classes 3d, 4th, 5th, and 6th of do.	0	0¼	0	0¼
Steam-packets on the above lines, from the frequency of their voyage	0	0⅛	0	0⅛

All vessels of every description plying in classes 1st and 2d of preceding table of Harbour Rates, 1½*d.* per ton per annum.

Grain and oatmeal at import, to pay, when from foreign ports, 0¼*d.* for each barrel bulk, or at the option of the importer, 3*d.* per ton; coastwise, *one half* of these rates. From any port or place in the River Clyde, within the Cumbrae Head and the Kyles of Bute on the west, and Glasgow on the east, or from any place on the Clyde and Forth Canal west of Grangemouth, *one fourth* these rates.

Gross amount levied in 1852, 1,423*l.* 6*s.* 4*d.*

5. Rates for Cranes and Weighing Machines.

By the 107th section of the Act, the trustees may charge for the use of their cranes and weighing machines such reasonable rates as they shall from time to time appoint; the following is the schedule of crane dues as at present levied. The trustees possess no weighing machines.

Cranes to be designated as under, and lifts by each not to exceed the weights stated:—

Crane at Victoria Harbour	marked No.	1	to lift not exceeding 60 tons.
„ East India quay	„	2	„ 30 „
„ East India breast	„	3	„ 4 „
„ Steamboat quay	„	4	„ 4 „
„ Mid Breast	„	5	„ 3½ „
„ Foot of West Quay	„	6	„ 2 „
„ Albert quay	„	7	„ 8 „
Portable cranes	„	8	„ 1½ „

TABLE No. 1.

Rates or Dues chargeable for use of Cranes Nos. 1 and 2.

Crane No. 1.—For Masting or Unmasting.

	£	*s.*	*d.*
A vessel 400 tons and under 600 tons register	4	4	0
„ 600 „ 800 „	5	5	0
„ 800 „ 1,000 „	6	6	0
„ above 1,000 tons register	7	7	0

Appendix A.

Greenock Customs Port—*cont.*

Greenock—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

Crane No. 2.—For Masting or Unmasting.

	£	s.	d.
A vessel 400 tons and under 600 tons register	3	3	0
„ 600 „ 800 „	4	4	0
„ 800 „ 1,000 „	5	5	0
„ above 1,000 tons register „	6	6	0

Crane No. 1.—For putting in or taking out Boilers, or for other heavy Lifts of Machinery, etc.

	£	s.	d.
Each lift not exceeding 6 tons	3	3	0
„ 6 tons and not exceeding 10 tons	4	4	0
„ 10 „ „ 20 „	6	6	0
„ above 20 tons	7	7	0

Crane No. 2—For putting in or taking out Boilers, or for heavy Lifts of Machinery, &c.

	£	s.	d.
Each lift not exceeding 6 tons	2	2	0
„ 6 tons and not exceeding 10 tons	3	3	0
„ 10 tons and not exceeding 20 tons	5	5	0
„ above 20 tons	6	6	0

The above rates not applicable to steam vessels taking in or putting out machinery.

	s.	d.
For taking out old or putting in new engines and boilers of steamers, repairing or being fitted, the rates shall be at cranes No. 1 and No. 2 horse power	1	8
For engine alone do.	0	8
For boilers alone do.	1	0

Parties requiring the use of the crane to take out or put in only a portion of the machinery in their vessels, to have the option of paying to such portion, either according to horse power, or to the ratio for heavy lifts of machinery at the cranes No. 1 and No. 2. But when charged according to horse power for taking out machinery, to be exempt from additional charge when replacing the same, provided such replacement takes place before the vessel is removed from the port.

TABLE No. 2.

Rates or Dues applicable to Cranes Nos. 3, 4, 5, 6, 7, 8.

	s.	d.
All hardwood ton of 40 cubic feet	0	4
All other kinds of timber do.	0	3
Logs of timber when the quantity does not exceed five logs each log	1	0
Stones cart load or ton	0	3
Hogsheads each	0	2
Puncheons do.	0	1½
Bales do.	0	2
Crates do.	0	2
Barrels and tierces each	0	1
Bags or sacks do.	0	1
Any article not exceeding in weight 1 ton	1	0
„ 1 ton and not exceeding 2 „	2	0
„ 2 „ „ 3 „	3	0
„ 3 „ „ 4 „	4	0
„ 4 „ „ 5 „	5	0
„ 5 „ „ 8 „	8	0

Unenumerated articles to be charged in proportion to the above Scale.

Regulations and Rates for Portable Cranes and for Crane No. 6.

Regulations.

The register tonnage of vessels to be the tonnage applicable in charging dues.

Dues to be paid on the full register tonnage, if the crane is used, whether part only or the whole cargo be lifted.

The expense of moving a crane from place to place, in all cases to be paid by the party requiring it.

All vessels requiring a crane for discharging cargo to have preference over vessels loading; and cranes may be taken from a vessel loading on the officer in charge giving six hours previous notice to parties in possession, for the purpose of being used by a vessel requiring to discharge.

The following dues are applicable to vessels loading or discharging cargoes or part of cargoes; other ordinary lifts shall be charged according to Table No. 2.

Rates for Vessels discharging.

	£	s.	d.
50 tons and under 100 tons register	0	7	6
100 „ 150 „	0	10	0
150 „ 200 „	0	12	6
200 „ 250 „	0	15	0
250 „ 300 „	0	17	6
300 „ 350 „	1	0	0
350 „ 400 „	1	2	6
400 „ 450 „	1	5	0

Any greater tonnage to pay in proportion to the above, which is 2*s.* 6*d.* per additional 50 tons register.

Rates for Vessels loading.

Every vessel to pay 5*s.* per day on any day the crane is used. Part of a day to be charged as one whole day.

Gross amount levied in 1852, 304*l.* 10*s.* 11*d.*

6. Water Dues.

Under the 26th section of the Act 57 Geo. 3. cap. xxxii., power is given to charge for water dues according to following rates :—

	s.	d.
Vessels employed in trading to foreign parts: For each person composing the crew of such vessels, reckoning one man or boy for every fifteen tons register of such ships	1	0
Do., for every extra seaman or passenger	1	0

Vessels employed in the coasting trade, One half of the above rates.

The 174th section of the Act 5 Vict. sess. 2. c. liv. empowers the Trustees to contract with the Town and Water Trustees to supply the shipping with water. The water dues are now received by Shaw's Water Company, and the charges are according to the following schedule:—

		s.	d.
For each cask or hogshead of	50 imperial gallons	0	6
„ puncheon of	100 „	1	0
„ butt of	150 „	1	6
„ tun of	252 „	2	6
But all vessels taking from	1 to 40 puncheons each	1	0
„ „	above 40 and up to 70 do. do.	0	10
„ „	above 70 „ 100 do. do.	0	8
„ „	above 100 „ „ do.	0	6

Thus 70 puncheons will cost 3*l.* 5*s.*, and 100 do., 4*l.* 5*s.*

Should water be taken for ballast by vessels proceeding up the river, a like quantity will be given for half the above price on the ship's return.

The seasoning with water all casks or tanks, whether on shore or afloat, is included in the foregoing scale, provided these be only once filled for seasoning. If they are oftener than once filled for seasoning, then half the above rates are to be charged for each additional filling.

For washing or watering the holds, &c., of ships, six shillings per hour for every hour, or part of an hour, during which the hose may be used.

Gross amount received by the company in 1852, 400*l.* 0*s.* 7*d.*

These dues are leviable by the municipal corporation of Greenock, as harbour trustees, under the powers of the following Acts of Parliament, viz.: 29 Geo. 3. cap. 43., 41 Geo. 3 cap. 51., 50 Geo. 3. cap. 167., 57 Geo. 3. cap. xxxii., and 5 Vict. sess. 2. cap. liv. and are applicable to the deepening, cleansing, enlarging, and improving the port and harbours; to maintaining the quays, and other works already built; to making and maintaining roads and approaches thereto; to the construction of such other new quays and works as shall be necessary; to the erection of warehouses, &c.; to the payment of the salaries of the officers and other servants of the Trustees, and of the principal and interest of money borrowed on the security of the harbour revenues. (See sec. 3 of Act 5 Vict. sess. 2. cap. liv.) The 9th sec. of the Act 57 Geo. 3. cap. xxxii. provides for a separate account to be kept of the harbour police rates and their application. The cost of the harbour police amounted, in 1852, to 1,344*l.* 6*s.* 3*d.*; in addition to which, it appears that a sum of 750*l.* was contributed out of the harbour revenues, towards the expense of the town police, in the same year.

The 105th section of the Act 5 Vict. authorizes the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates.

By the 108th section of the same Act, power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable under that Act by foreign vessels and goods carried in such vessels to those chargeable on British vessels and goods carried in such vessels. The differential duty leviable on foreign privileged vessels in 1852, paid to the trustees out of the consolidated fund, amounted to 294*l.* 18*s.*; the differential duty levied on foreign unprivileged vessels during the same year was 7*l.* 3*s.*

By the 11th & 12th sections of the Act 41 Geo. 3. cap. 51. it is provided, so soon as the principal and interest of the harbour debts shall have been discharged, and the sum of 12,000*l.* realized out of the harbour revenues, that the dues granted by the Acts 29 Geo. 3. cap. 43, and 41. Geo. 3. cap. 51. are to cease.

The limits of the harbour, as claimed, extend from the Whiteforeland Point, on the west, to the Garvel Point on the east, but in practice the ships not entering the harbour, on which the dues are levied, are those which enter inwards and clear outwards at the Custom House, and which discharge or load their cargoes from the anchorage at the tail of the bank on the west to the Garvel Point on the east.

The other revenues of the trustees in 1852 consisted of:—Share of surplus of Cumbrae light dues, 780*l.* 11*s.* 4*d.*; rents of west dry dock, Inch green timber ponds, buildings and yards, and other property, 827*l.* 18*s.* 1*d.*; allowance from Cumbrae Light Trust for harbour and anchorage lamps, 80*l.*; in all 1,688*l.* 9*s.* 5*d.*

The debt charged on the harbour revenues amounted, in 1852, to 198,815*l.* 17*s.* 1*d.*, at interest varying from 3½ to 4 per cent. The balance in the hands of the trustees (including a debt of 10,556*l.* 7*s.* 10*d.* secured on the burgh revenues) amounted, at the close of their financial year, to 30,095*l.* 5*s.* 7*d.*

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MUNICIPAL CORPORATION OF GREENOCK.

Municipal Corporation.

1. ANCHORAGE, SHORE, BAY, AND RING DUES.

TABLE of Anchorage, Shore, Bay, and Ring Dues, applicable to Sailing Vessels.

	s.	d.
From 15 to 19 tons	1	3
„ 20 to 49 „	1	6
„ 50 to 74 „	2	0
„ 75 to 99 „	2	6
„ 100 to 124 „	3	0
„ 125 to 149 „	3	6
„ 150 to 199 „	4	6
„ 200 to 249 „	6	0
„ 250 to 299 „	7	0
„ 300 to 349 „	8	0
From 350 to 399 tons	9	0
„ 400 to 449 „	10	0
„ 450 to 499 „	11	0
„ 500 to 549 „	12	0
„ 550 to 599 „	13	0
„ 600 to 649 „	14	0
„ 650 to 699 „	15	0

700 tons 16*s.*; and 1*s.* additional for every 50 tons above 700 tons.

Appendix A.

Greenock Customs Port—*cont.*

Greenock—*cont.*

Municipal Corporation—*cont.*

Modified Table of Anchorage, &c , Dues, calculated for, and applicable to, Steam Packets and Steam Boats making frequent voyages.

	Class I. of Harbour Rates.	Class II. of Harbour Rates.	Class III. of Harbour Rates.	Class IV. of Harbour Rates.	Class V. of Harbour Rates.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*
From 20 to 29 tons	0 3	0 4	0 5¼	0 6¾	—
„ 30 to 39 „	0 4	0 5¼	0 6¾	0 8	—
„ 40 to 49 „	0 5¼	0 6¾	0 8	0 9	—
„ 50 to 59 „	0 6¾	0 8¼	0 9½	1 1	—
„ 60 to 69 „	0 8	0 9½	1 0	1 2	—
„ 70 to 79 „	0 9	0 11	1 1	1 4	—
„ 80 to 89 „	0 11	1 2	1 4	1 7	—
„ 90 to 99 „	1 1½	1 4	1 7	1 9	—
„ 100 to 124 „	1 4	1 7	1 9	2 3	—
„ 125 to 149 „	1 9	2 0	2 3	2 8	3 1
„ 150 to 174 „	2 2	2 5	2 8	3 1	3 6
„ 175 to 199 „	2 8	2 11	3 2	3 7	4 0
„ 200 to 249 „	3 1	3 4	3 7	4 0	4 5
„ 250 to 299 „	3 6	3 9	4 0	4 5	4 10
„ 300 to 349 „	4 0	4 3	4 6	4 11	5 4
„ 350 to 399 „	4 5	4 8	4 11	5 4	5 9
„ 400 to 449 „	4 10	5 1	5 4	5 9	6 2
„ 450 to 499 „	5 4	5 7	5 10	6 3	6 8
„ 500 to 549 „	5 9	6 0	6 3	6 8	7 1
„ 550 to 599 „	6 2	6 5	6 8	7 1	7 6

Table of of Anchorage, &c., Dues, calculated for and applicable to Lighters, &c., plying on the River, and to Canal Traders, whether propelled by Sail, by Steam, or Towed by Steamers.

	s.	*d.*
From 20 to 29 tons	1	0
From 30 to 49 do.	1	3
From 50 to 69 do.	1	6
From 70 to 99 do.	1	9
From 100 to 129 do.	2	0

Rates of Anchorage, Shore, Bay, and Ring Dues, leviable on Boats under 15 Tons, and the Dues on Coals and Vivres.

All boats, smacks, and wherries, under 15 tons and not under 10 tons, per trip, 1*s.* 6*d.*
All sailing boats and craft under 10 tons, per trip, 1*s.*
All row boats belonging to Greenock, per trip, 4*d.*
All ships or other vessels, boats, or shore boats, communicating with ships which have not entered the harbours, or paid harbour or anchorage dues, per trip, 6*d.*
All boats coming to the quay with fish, to pay 6*d.*
Every boll of potatoes sold from boats at the quay, or on the quays or streets, to pay 2*d.*
Every cart coming to town with fish for sale, to pay 6*d.*
All salt mutton, &c., retailed at the harbour, to pay ½*d.* per stone.
Every gabbart or river craft coming into the harbour with coals, to pay 2*s.* ; the same to be paid by the master or owner of such vessel, he, however, having a claim against the owner of such coals for the amount paid by him.
Every vessel, of whatever description, coming into the harbour with coals, to pay 2*s.* for every 50 tons of coals discharged.

Gross amount levied in 1852, 1,596*l.* 3*s.* 5*d.*

These dues are leviable under a grant to the proprietor of Greenock, and were transferred by charter to the municipal corporation of that place in 1772 ; they form part of the general revenue of the burgh.

The other revenues of the corporation, in 1852, consisted of :—Receipts from gas works, 9,964*l.* 7*s.* 3*d.* ; flesh market and cattle pens, 249*l.* 15*s.* 3*d.* ; rents, 835*l.* 9*s.* : weighing machines, 42*l.* 11*s.* 3*d.* ; Glasgow road trust, 227*l.* 6*s.* 6*d.*, ; in all, 11,319*l.* 9*s.* 3*d.* The net revenue, however, derived from these sources amounted to 1,787*l.* 5*s.* and the surplus of this net revenue over the expenditure for the year was 204*l.* 2*s.* 1*d.*

The debt charged on the burgh revenue, at the close of the Corporation's financial year, 1852, amounted to 64,434*l.* 5*s.* 7*d.*

Rothesay.

ROTHESAY.

Harbour Trustees.

Description of Dues and Charges levied by the Rothesay Harbour Trustees.

1. Tonnage Dues.

By the 15th section of the Act 1 & 2 Will. 4. cap. xxxiv., the trustees are empowered to levy the following rates and duties :—

CLASS FIRST.

For every ship, brig, sloop, bark, lighter, yacht, steam vessel, steam boat, or other vessel or boat whatever, entering or arriving at the harbours of Rothesay, or any of them, for the purpose of landing or taking on board any goods, passenger or passengers, or touching at, or taking the advantage or benefit of any of the piers or quays of the harbours, from any port or place in the United Kingdom of Great Britain and Ireland, or from the islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, the following sums, viz.:

First. Each such ship, brig, sloop, bark, lighter, yacht, or other vessel or boat, if of the measurement of twenty tons or upwards, fourpence sterling for each and every ton the same shall measure. Levied, twopence per ton.

Second. Each such ship, brig, sloop, bark, lighter, yacht, or other vessel, if of or above the measurement of ten tons, but under twenty tons, threepence sterling for each ton the same shall measure. Levied, a penny halfpenny per ton.

Third. Each such steam vessel or steam boat, if of the measurement of twenty tons or upwards, twopence sterling for each and every ton the same shall measure.*

Fourth. Each such steam vessel or steam boat, if of or above the measurement of ten tons, but under twenty tons, one penny halfpenny sterling for such ton the same shall measure.*

Fifth. Each such ship, bark, lighter, yacht, steam vessel, steam boat, or other boat or vessel, if of, or above the measurement of five tons, but under ten tons, one shilling and sixpence sterling. Levied, one shilling each.

Sixth. Each boat or vessel under five tons, one shilling sterling. Levied, sixpence each.

CLASS SECOND.

For every ship, brig, sloop, bark, lighter, yacht, steam vessel, steam boat, or other vessel, or boat whatever, entering or arriving at the harbours of Rothesay, or any of them, for the purpose of landing or taking on board any goods, passenger or passengers, or touching at, or taking the advantage or benefit of any of the piers or quays of the harbours, from any country, island, or place whatever, not before named in this schedule, eightpence sterling for each and every ton the same shall measure.

(See schedule A. of Act.)

By the 16th section power is given to the trustees to compound for the dues payable by regular packets, passage or ferry boats, at such lower rates as may be deemed expedient.

Gross amount levied in 1852, 672*l.* 11*s.* 2½*d.*

The tonnage dues are leviable by trustees appointed by and under the Act 1 & 2 Will. 4. cap. xxxiv., and are applicable to the purposes of the Act in relation to the harbours and piers, to the payment of the principal and interest of money borrowed on the security of the dues, and to no other purpose whatsoever. (See sect. 27 of Act.)

The 18th section authorizes the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates.

The other revenues of the trustees in 1852 consisted of:—Gangway dues, 5*l.* 10*s.* 10*d.* rent of graving slip, 20*l.* 10*s.*; rent of shed, 25*l.*; in all, 51*l.* 0*s.* 10*d.*

The debt charged on the harbour revenues amounts to 2,777*l.*; of this sum 1,000*l.* is also secured by the Burgh of Rothesay.

INVERARY.

Description of Dues and Charges levied by the Municipal Corporation of Inverary.

1. Anchorage or Port Dues.

	s.	d.
Vessels of 80 tons and upwards to pay for each trip	8	0
Do. 60 do. do. do.	7	0
Do. from 40 to 60 tons do.	6	0
Do. from 30 to 40 tons do.	5	0
Do. from 20 to 30 tons do.	4	0
Do. from 12 to 20 tons do.	2	6
Do. from 6 to 12 tons do. not being a fishing boat	1	6
Any boats under the size of 6 tons bringing merchandise or provisions of any kind, with the exception of boats or vessels of whatever size engaged in the fishing, which are liable to no duty, to pay for each trip	1	0

2. Petty Customs and Bridge Dues:

	s.	d.
For each horse, cow, or ox passing the river or through the town to market, or from the southward by the north-east road, or by the Glenary Road	0	1
For the score of sheep or goats	0	6
For the boll of malt, bear, meal, grit oats, groats, wheat, pease, or potatoes	0	3
For every boll of salt	0	1½
For every ton of coals	0	2
For every roll of tobacco of 16 imperial pounds, stone of butter, cheese, or wool	0	1
For every stone of iron	0	0½
For every imperial gallon of aqua vitæ	0	1
For each barrel of beef, mutton, or butter	0	6
For each barrel of herrings	0	3
For each barrel of tar	0	3
For every hundred deals, and in proportion for a less quantity	1	4
For every thousand slates	0	6
For every ton grit timber	1	0
For each barrel of ale, beer, or porter	0	4
For each crate of glass or stoneware	0	4
For each gross of bottles	0	4
For each bag or pack of hops.	0	6
For each cwt. of sugar	0	3
For each barrel bulk of household furniture, or any other commodity not before enumerated	0	3

But empty fish boxes not to exceed one halfpenny for each.

All burgesses of Inverary are exempt from payment if any of the above charges.

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* Steamboats may compound by the year for a halfpenny per ton for 313 days.

Appendix A.

Greenock Customs Port—*cont.*

Inverary—*cont.*

Municipal Corporation—*cont.*

These dues were let in 1854 for 95*l.* The dues levied on landborne goods cannot be distinguished.

These dues are claimed under a royal charter granted by King Charles I., bearing date January 1648, and recorded in the books of Exchequer in Edinburgh the 30th March 1656. They form part of the general revenues of the burgh of Inverary, out of which the harbour is maintained. It is stated that on an average the expenditure on the harbour is fully equal to the receipts.

The right to the duty on sheep exported by sea is disputed, and an action to try the validity of the claim is now pending.

The other revenues of the burgh amounted in 1854 to 126*l.* 15*s.* 10*d.*

A debt of 100*l.* is charged on the burgh revenues. This sum was borrowed for the purpose of extending the quay.

Helensburgh.

Town Council, as Harbour Trustees.

HELENSBURGH.

Description of Dues and Charges levied by the Town Council of Helensburgh as Harbour Trustees.

1. Quay and Harbour Dues.

The 52d section of the Act 9 Vict. c. xvi. empowers the trustees to levy the several rates, tolls, and duties specified in schedule C. of Act. The duties leviable, and in practice levied, are according to the following table:—

For each person of the age of fourteen years and upwards passing through the gate of the quay in either direction, for each time of so passing a sum not exceeding one penny. (Levied, nil.)

For carriages passing through the gates of the quay, for each time of so passing (excepting in returning after having paid for passing through the gates) a sum not exceeding the following rates; videlicet,

For a four-wheeled carriage, one shilling.

For a two-wheeled carriage, sixpence.

For a cart, laden or unladen, employed in the carriage of coals, per load, three halfpence.

For each other cart, laden or unladen, threepence.

But no charge to be made for the persons driving such carriages or carts, or the animals drawing the same.

For animals, passing through the said gates of the quay, for each time of passing any sum not exceeding the rates following.

For a horse or mule, sixpence. Levied, 2*d.*

For a bull, ox, or cow, threepence. Levied, 2*d.*

For a calf, sow, or pig, one penny.

For sheep, per score, sixpence.

For each steamboat touching at the said quay, or landing or embarking one or more passenger at the said harbour, any sum not exceeding 5*s.* per trip (levied, 1*s.* per trip on steamers touching at the quay, and regularly plying); but such charge shall not exceed the following sums for the same steam boat in any one year; videlicet,

For steam boats making one voyage daily, 15*l.* Levied, 7*l.* 10*s.*

For steam boats making one and not exceeding two voyages daily, 20*l.* Levied, 7*l.* 10*s.*

For each steamer exceeding two voyages daily, 35*l.* Levied, 7*l.* 10*s.*

A voyage to include touching at the quay, passing on and returning, and landing passengers or goods.

Steam boats touching at the quay daily for the space of one month to be held as yearly traders, and entitled to the advantage of the limitations above specified.

For sailing and rowing boats touching at the said quay, or landing or embarking goods or passengers at the said harbour, any sum not exceeding the rates following; videlicet,

Under two tons burden, twopence per trip or 10*s.* yearly.

Two and under ten tons burden, sixpence per trip or 20*s.* per annum.

Ten and under twenty tons burden, one shilling per trip, or 1*l.* 10*s.* per annum.

Twenty tons and upwards, one penny per ton per trip. Levied, 1*s.* per trip.

No toll to be levied upon the master or crews of vessels lying at the quay for passing and repassing through the gates of the quay, so long as such vessels remain thereat.

For each four-wheeled carriage going down and returning, or landed from or to be shipped on board any vessel or steamer, 1*s.*

The dues are leased. Gross amount received annually, on an average of the last six years, including porters' licences, 41*l.* 8*s.* 9½*d.*

These dues are leviable under the powers of the Act 9 Vict. c. xvi., by the Town Council of Helensburgh as harbour trustees.

The 52d section of the Act provides that, so soon as the cost of erecting the pier and quay, and other works, shall have been paid, the tolls on persons passing through the gates of the quay are to cease; they may, however, be reimposed in the event of extraordinary repairs becoming necessary, involving an outlay equal to five years' net income of the rates and tolls.

By the 55th section, power is given to the trustees to reduce and again raise the dues, but not exceeding the statutable rates.

MILLPORT.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE MILLPORT HARBOUR COMPANY, THE LESSEES OF THE MARQUIS OF BUTE.

1. DUES ON VESSELS.

		s.	d.
Vessels of six tons register or upwards	ton	0	1
Vessels under six tons	trip	0	3
Vessels taking refuge	ton	0	0½
Vessels belonging to the place, taking refuge, free.			

Gross amount levied in 1852, 134*l.* 8*s.*

2. DUES ON GOODS.

		s.	d.
All goods shipped or landed, not enumerated below	ton	0	1
Horses, mares, or geldings	each	0	6
Bulls, cows, or oxen	do.	0	4
Sheep, lambs, or calves	do.	0	0½
Load of meal, bag of salt, biscuit, &c., barrel bulk	each	0	1
Hurley going on the pier with light goods		0	0½
Horse and cart do. do.		0	1
Every cartload remaining on the pier, for every 24 hours		0	4
Wheat, barley, oats, &c.	boll	0	0½
Sack of flour		0	1
Barrel of beef		0	1
Half barrel		0	0½
Spirits	10 gallons	0	1
Beer or porter	barrel	0	1½
Loaf or lump sugar	cwt.	0	1
Iron	do.	0	0½
Lime	ton	0	1
Barrel of herrings		0	1
Bricks	1,000	0	6
Tiles	do.	0	6
Slates	1,000	0	4
Trunk, chest, or box	barrel bulk	0	1
Butter and cheese	cwt.	0	1
Barrel of oil		0	1½
Barrel of tar		0	1
Oranges	chest	0	1
Potatoes	boll	0	0½
Crate of glass		0	1½
Crate of earthenware		0	1½
Chest of drawers		0	2
Chairs	dozen	0	4
Tables, bedsteads, sofas, pianofortes	barrel bulk	0	2
Bottles (full)	dozen	0	0½
Bag of nails	cwt.	0	0½
Lead	do.	0	1
Bale or truss of goods	do.	0	1
Deal ends	ton	0	6
Guano, per bag, ½*d.*, or	do.	0	5

Contracts for the year, and otherwise, may be made with the committee.

The above regulations to be altered or amended as the committee may think proper.

Gross amount levied in 1852, 75*l.* 19*s.* 2*d.*

These dues are levied by a Joint Stock Company, the lessees of the Marquis of Bute. The lease to the company prohibits a larger dividend than 7½ per cent. on the capital expended.

The cost of repairs to the harbour, the harbour master's salary, and borrowed money repaid in 1852, amounted in all to 187*l.* 13*s.*

The other revenues of the company arise from dues for a weighing machine, which realized in the same year, 12*l.* 18*s.* 2*d.*

TOBERMORY.

Tobermory.

British Fisheries Society, as Harbour Trustees.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE BRITISH FISHERIES SOCIETY AS HARBOUR TRUSTEES.

1. TONNAGE DUTIES.

By the 1st section of the Act 54 Geo. 3. cap. 191, the trustees are empowered to levy on vessels resorting to, entering, or using the harbour of Tobermoy such sums of money as they shall think proper, not exceeding the following rates and duties:—

For every ship, vessel or boat of fifteen tons, being the property of Her Majesty's subjects, inhabitants of the United Kingdom of Great Britain and Ireland, the sum of one penny per ton.
If of the burden of fifteen tons, and under the burden of forty-five tons, the sum of twopence per ton.
If of the burden of forty-five tons and upwards, the sum of fourpence per ton.
Provided always, that for any vessel coming in ballast there shall be paid only twopence per ton.
For all foreign ships or vessels, double the above rates and duties respectively.

Vessels remaining in harbour during the fishing season for a longer period than ten days are liable to such additional duties as the trustees may think proper, but not exceeding those specified in the foregoing schedule. See sec. 3 of Act.

Vessels or boats engaged in the herring or whale fishery may compound for the duties. (See sec. 5. of Act.)

The dues in practice levied are according to the following table:—

Vessels under 45 tons	1*d.* per ton.
„ of 45 tons or upwards	2*d.* „

Appendix A.

Greenock Customs Port—*cont.*

Tobermory—*cont.*

British Fisheries Society, as Harbour Trustees—*cont.*

2. Dues on Goods.

The 2d section empowers the trustees to levy, in respect of vessels exceeding 15 tons burden loading and unloading at the harbour, such rates and duties as they shall think proper, but not exceeding the amount of the tonnage duties; and not exceeding 4*d.* per ton on salt, coals, and lime; 1*d.* per boll on grain and meal; 1*d.* on every barrel of herrings; and 2*d.* per barrel bulk on all other articles and commodities, or five per cent. on the freight for all articles and commodities which cannot be reduced to barrel bulk.

Hoops, staves, heading, and burn wood, and empty casks, exempt.

The duty in practice levied is 2*d.* per ton.

Gross amount levied on vessels and goods, in 1852, 29*l.* 6*s.* 8*d.*

These duties are leviable under the Act 54 Geo. 3. c. 191., by the British Fisheries Society as harbour trustees, and are applicable to the reimbursement to the society of the expenses incurred in passing the Act, and in maintaining and repairing or improving the harbour and the works connected therewith, and in paying the persons employed in and about the same, and in collecting the rates and duties. (See sec. 11 of Act.) During the last six years the revenue has exceeded the expenditure by 66*l.* 19*s.* 6*d.* The sum applied to harbour purposes in 1852 amounted to 25*l.* 14*s.* 4*d.*

It is stated that no dues are levied on vessels merely taking refuge in the harbour and not using the pier.

Differential dues are leviable on foreign vessels, but in practice they are neither claimed nor levied.

By the 9th section the trustees are empowered to reduce the several dues and tolls, and to raise them again, but not exceeding the statutable rates.

The 16th section provides that the trustees shall make an annual report to Parliament of their proceedings under the Act.

Ardrishaig and Crinan.

ARDRISHAIG AND CRINAN.

Caledonian and Crinan Canal Commissioners.

Description of the Dues and Charges levied by the Caledonian and Crinan Canal Commissioners at Ardrishaig and Crinan.

1. Tonnage Duty.

By the 102d section of the Act 33 Geo. 3. cap. 104., the Commissioners are entitled to levy a duty not exceeding 2*d.* per ton on all vessels entering the harbours without unloading or passing upon, or through, the Crinan canal.

The maximum rate is charged on sailing vessels; on steam vessels the rate is reduced to a halfpenny per register ton.

2. Dues on Goods.

Under the same section power is given to the Commissioners to levy a duty not exceeding one penny per ton on all goods landed or put into lighters from, and on all goods loaded into, vessels lying in the harbours. The maximum rate is charged.

Goods remaining on the wharfs for a longer period than 24 hours to be liable to such wharfage rates as shall be fixed by the regulations of the Commissioners. (See s. 114 of Act 33 Geo. 3. cap. 104.)

Gross amount levied on vessels and goods in 1852: at Ardrishaig, 216*l.* 3*s.* 8*d.*; at Crinan, 34*l.* 1*s.* 11*d.*

Prior to the passing of the Act 11 & 12 Vic. cap. liv., these dues were the property of the Crinan Canal Company, who obtained for the prosecution of the canal works at various times advances by Government, amounting in the aggregate to 74,400*l.* By the Act of 11 & 12 Vict. these dues were transferred to the Commissioners of the Caledonian Canal, with the same powers as are exercised by them under the Act 44 Geo. 3. cap. lxii., the 61st section of which provides that the rates and duties shall be applied to the maintenance and preservation of the navigation and harbour works, and to the payment of the principal and interest of moneys granted by Parliament. In practice the proceeds of the harbour dues are not applied especially to the purposes of the harbours, but go to the general canal fund.

The 6th section of the Act 11 & 12 Vict. cap. liv. provides that, on the payment by the company, within twenty years from the passing of the Act, of the debt of 74,400*l.* and interest, and of any excess of the harbour and canal revenues expended on the navigation and harbour works, the property and revenues shall revert to them.

The sum of 2,200*l.* has been borrowed by the Commissioners.

OBAN.

Description of Dues and Charges levied by the Marquess of Breadalbane, at the East Quay, Oban.

1. Dues on Vessels.

Taking shelter.—Vessels or boats under 10 tons to pay 6*d.* each trip, or 5*s.* yearly.
Sailing vessels from 10 to 40 tons, 1*s.* each trip.
„ „ 40 to 100 „ 2*s.* do.
„ „ 100 and upwards, 3*s.* do.

2. Dues on Goods.

Coals, lime, slates, brick, and sand	1*d.* per ton.
Every other description of cargoes	2*d.* per ton.
Black cattle landing	1*d.* per head.
Horses	2*d.* do.
Sheep, lambs, or swine	6*d.* per score.

Gross amount levied on vessels and goods in 1852, 70*l.* 6*s.* 8*d.*

These are ancient dues, the private property of the Marquess of Breadalbane, who maintains the quay. The sum expended upon it, exclusive of the cost of collecting the dues, in 1852, was 29*l.* 7*s.* 11*d.*; but it is stated that the average expenditure exceeds the revenue.

Description of Dues and Charges levied by the Tenant of Robert Campbell, Esq., at the West Quay, Oban.

The dues leviable are similar to those charged at the East Quay, but it is stated that in practice the dues are reduced according to circumstances.

Gross amount levied annually, on an average of the last ten years, about 6*l.*

These dues are levied by the tenant of Robert Campbell, Esq., the owner of the quay. They are at present confined to vessels using it. It is stated that the cost of the maintenance of the quay exceeds the revenue.

HUNTERS QUAY.

Description of Dues and Charges levied by the Tenant of the Trustees of the late James Hunter, Esq., at Hunter's Quay.

These dues are let for 10*l.* per annum. There is no regular schedule of dues in force at this quay, but the tenant is allowed to collect what he can for the use of it.

LARGS.

Description of Dues and Charges levied by the Largs Harbour Company, at Largs.

1. Dues on Vessels.

	s.	*d.*
For every vessel above 12 tons	per ton 0	2
For every vessel below 12 tons	do. 0	1½
Steam vessels compounding for their rates by the year, for one trip per day	do. 13	0
Do. do. do. two trips	do. 19	6

2. Dues on Goods.

	s.	*d.*
For every ton of coals	0	3
Do. lime	0	2
Do. potatoes	0	4
Do. carrots	0	4
Do. turnips	0	4
Do. boll of wheat, rye, barley, oats, peas, beans, and tares	0	1
For every two bolls of rye-grass seed	0	1
Do. boll of potatoes	0	1
Do. bag of flour	0	2
Do. ton of whin or ruble stone	0	1
Do. do. rough freestone	0	2
Do. do. marble	4	0

	s.	*d.*
For every bale or truss of goods, per barrel bulk	0	2
Do. cwt. of iron	0	1
Do. do. lead	0	1½
Do. 1,000 bricks	1	0
Do. do. tiles	1	0
Do. do. slates	0	8
Do. chest of drawers	0	4
Do. sofa	0	4
Do. spinet or pianoforte	0	4
Do. horse	0	4
Do. cow	0	2
Do. score of sheep	0	10
Do. pig	0	0½

No further particulars have been furnished.

GOUROCK.

Description of Dues and Charges levied by the Gourock Harbour Company, as Harbour Trustees.

1. Dues on Vessels.

By the 50th section of the Act 5 & 6 Will. 4. cap. lxxviii., the Gourock Harbour Company, as soon as the pier or harbour is open and fit for the use of the public, are entitled to levy on all vessels and boats of whatsoever description which shall come into or

use the pier or harbour, or shall land or take on board passengers or cargoes, or commodities of any description from the pier or harbour, or the shore within one hundred yards of the pier, or shall come within one hundred yards of the pier for any purpose whatsoever, any sums not exceeding the several rates and duties specified in the following schedule :—

Class First.

For every ship, brig, sloop, bark, lighter, yacht, steam-vessel, steamboat, or other vessel or boat whatever, entering or arriving at the harbour of Gourock, for the purpose of landing or taking on board any goods, passenger, or passengers, or touching at or taking the advantage or benefit of any of the piers or quays of the said harbour, from any port or place in the United Kingdom of Great Britain and Ireland, or from the Islands of Guernsey, Jersey, Alderney, Sark, or the Isle of Man, the following sums, videlicet:—

First. Each such ship, brig, sloop, bark, lighter, yacht, or other vessel or boat, excepting steam-vessels and steamboats, if of the measurement of twenty tons or upwards, fourpence sterling for each and every ton the same shall measure.

Second. Each such steam vessel or steamboat, if of the measurement of twenty tons or upwards, one farthing sterling for each and every ton the same shall measure, and which steam-vessel or steamboat shall be entitled to land the luggage of passengers, without payment of any further dues than the said farthing per ton.

Third. Each such ship, bark, sloop, lighter, yacht, steamboat, steam-vessel, or other boat or vessel, if of or above the measurement of five tons, but under twenty tons, one shilling sterling.

Fourth. Each boat or vessel under five tons, sixpence sterling.

For exemption in favour of deep sea steamboats, vessels outward bound, and fishing and pilot boats belonging to Gourock, see sections of this Act.

Class Second.

For every ship, brig, sloop, bark, lighter, yacht, steam-vessel, steamboat, or other vessel or boat whatever, entering or arriving at the harbour of Gourock, for the purpose of landing or taking on board any goods, passenger, or passengers, or touching at or taking the advantage or benefit of any of the piers or quays of the said harbour, from any country, island, or place whatever, not before named in this schedule, eightpence sterling for each and every ton the same shall measure.

(See Schedule A. of Act.)

The dues in practice levied are set forth in the following table :—

1. The tonnage dues on all British vessels, excepting steam-vessels of and above 20 tons, have been reduced from 4*d.* to 2*d.* per ton, and only half dues to be charged when taking temporary shelter or windbound.
2. Each steam-vessel or steamboat of 20 tons or upwards, one farthing per ton. The masters of steamboats after having paid up dues to the amount of 20*l.*, will be entitled to go free the remainder of the year.
3. Boats under five tons belonging to feuars, or persons resident in Gourock, solely used for piloting, fishing, and for pleasure, may on payment of 2*s.* 6*d.* have the use of the harbour for a year, dating from the first of May in each year ; but to be still liable in dues conform to the Act of Parliament, when employed conveying passengers to and from steamboats or other vessels.
4. The dues on row boats and sailing boats under or about two tons, when not employed carrying passengers to and from steam-vessels or other vessels, have been reduced, the former to 2*d.* and the latter to 3*d.* per trip.
5. Each boat or vessel under five tons when employed conveying passengers to and from steamboats or other vessels, 6*d.*
6. The Kilcreggan ferryman to be entitled to compound for the use of the pier for the year, as from the 1st of May, on payment of 10*s.*
7. The dues on boats above five and under ten tons, have been reduced from 1*s.* to 9*d.* per trip.
8. Boats belonging to vessels lying at anchor off the pier may compound for the use of the quay, on payment of 6*d.* per day.
9. Vessels which have taken on board the principal part of their cargo in another port, and call for the purpose of taking on board, or, when bound inwards, of landing a small quantity of goods, shall be charged tonnage dues according to their class, only to the extent of the number of tons shipped or landed, besides the rates on the goods ; but this not to apply to vessels loading or landing gunpowder.
10. Vessels coming into the harbour for the purpose of being ballasted, are, besides the dues on the ballast, only to be charged tonnage dues according to the number of tons of ballast taken by them.

For further particulars as to the tonnage dues of sailing and steam-vessels, and the cases of exemption, reference is here made to the Act of Parliament.

Gross amount levied in 1852, 382*l.* 11*s.* 10½*d.*

2. Dues on Goods.

By the 54th section the Company are entitled to levy on all merchandize or other commodities landed or shipped within the limits of the harbour of Gourock, or there exported or imported in vessels or boats, the several rates specified in the following schedule :—

		s.	*d.*
Ale and porter, and all liquids not otherwise enumerated in this schedule	hhd.	0	4
And so on in proportion for larger or smaller casks.			
Apples, pears, and nuts	bushel	0	1
Bricks	1,200	0	1
Cattle, viz.:—			
Bulls, cows, and oxen	each	0	3
Calves, highland ponies, mules, and asses	do.	0	2
Horses	do.	0	4
Sheep and pigs in droves	score	1	0
„ „ under a score	each	0	1
Lambs in droves	two score	1	0
„ „ under two score	each	0	0½
Corn and meal, viz.:—			
Barley, beans, Indian corn and meal, oats, pease, and rye	quarter	0	1½
Malt and wheat	do.	0	2
Oatmeal	boll	0	1½
Flour	ton	2	0
Cork, feathers, gunpowder, ivory, indigo, and vermilion	cwt.	0	3
Coals, Scotch	ton	0	3
„ English	do.	0	6
Culm, cinders, chalk, clay, flintstones, and manure	do.	0	3
Carrots, potatoes, turnips, hay, rags, mill waste, salt, stucco, lime, and whiting	do.	0	6

		s.	d.
Grindstones	each	0	1
Hoops, wooden	1,200	1	0
Hops	pocket	0	6
Hides	100	2	0
Peats	do.	0	1
Seed in bulk	quarter	0	2
Skins, calf, sheep, deer, kid, lamb, and seal	score	0	3
Slates and tiles	1,200	1	0
Stones, freestone and pavement	ton	0	1
Spirits and wines	pipe, puncheon, or piece	1	0
And so in proportion for larger or smaller casks.			
Treenails	1,200	0	6
Wood, foreign, for every fifty cubic feet (a Peterburgh standard hundred of deals being reckoned equal to three loads of fifty cubic feet each)		1	0
Wood delivered by weight, such as boxwood, brazil wood, barwood, camwood, ebony, fustic, lignumvitæ, logwood, mahogany, Nicaragua wood, red wood, sassafras	ton	2	0
Wood, oars, rickers, and boat-hooks	120	1	0
Lathwood	fathom	1	0
Firewood	do.	0	6
Handspikes and paling boards	120	0	6
Staves, pipe	do.	0	6
Hogshead, and under	do.	0	3
Home wood	50 cubic feet	1	0
Staves and spokes	120	0	2
Wheels, coach, carriage, and cart	pair	0	3

The rates leviable within the limits of the harbour of Gourock on all other goods or articles not specified above shall be charged either by weight or measurement, according to the nature of said goods or articles; but in no case shall the rates exceed threepence per barrel bulk on measureable goods; or two shillings per ton of twenty hundred weight, on goods chargeable by weight.

Such goods as the following to pay per barrel bulk :—

Bottled ales, wines, and liquors, biscuit, books, paper, carriages, gigs, &c., carpets, leather, hats, crystal, glass, china, earthenware, and hardware, cloth, clothiery, haberdashery, and hosiery, drysaltery, and grocery goods, furniture, machinery, husbandry utensils, musical instruments, herrings, salmon, pitch and tar, medicines and drugs, oranges and lemons.

Such goods as the following to pay per ton :—

Bark, bones, valonia, shumac, saltpetre, brass, copper, lead, iron, steel, tin, brimstone, cement, marble, ochre, coffee, cocoa, cheese, rice, sugar, soap, soda, tallow, tobacco, dried fish, lard, flax, hemp, tow, manure, lime, potatoes, &c.

All goods shipped over side to pay half dues only.

All goods having paid shore dues inwards are exempted from dues when shipped outwards, if they be in the original state.

All goods having paid shore dues outwards are exempted from dues when brought inwards, if they be returned to the original shipper in the original state.

All goods not enumerated in the above schedule, to be charged by the company in proportion to other goods of similar bulk and value, specified in the above schedule.

Five cubic feet, not exceeding two and a half hundred weight, to be rated a barrel bulk; but when the weight of five cubic feet is greater than two and a half hundred weight, then two and a half hundred weight to be rated a barrel bulk.

In weighing and measuring goods for ascertaining the shore dues payable, the weight and measurement of the packages is to be included.

(See Schedule B. of Act.)

Goods remaining on the wharfs, piers, &c., for a longer period than forty-eight hours to be liable to a sum not exceeding the amount of the aforesaid rates and duties, and to a similar charge for every successive twenty-four hours that they shall so remain. (See s. 66 of Act.)

Passengers' luggage not exceeding two barrels bulk, or two hundredweight, exempt.

The dues in practice levied are according to the following table :—

		s.	d.
Ale and porter, and all liquids not otherwise enumerated in this schedule	hhd.	0	4
Apples, pears, and nuts	bushel	0	0½
Bricks	1,200	0	1
Cows, bulls, and oxen	each	0	1½
Calves	do.	0	0½
Highland ponies, asses, and mules	do.	0	1
Horses	do.	0	2
Sheep and pigs in droves, under a score	do.	0	0½
Do.	score	0	6
Lambs, under two score	each	0	0¼
Do.	2 score	0	6
Barley, beans, Indian corn and meal, oats, pease, and rye	quarter	0	1½
Malt and wheat	do.	0	2
Oatmeal	load	0	1
Flour	ton	0	8
Cork and vermilion	do.	0	4
Indigo	chest	0	2
Gunpowder and ivory	cwt.	0	1
Feathers	do.	0	3
Coals, Scotch	ton	0	2
Do., English	do.	0	6
Culm, cinders, clay, and flint stones	do.	0	3
Chalk	do.	0	2
Manure	do.	0	3
Carrots and turnips	do.	0	2
Mill waste and stucco	do.	0	6
Potatoes	do.	0	2½
Hay, rags, and whiting	do.	0	2
Salt	do.	0	2

		s.	d.
Lime	ton	0	1
Grindstones	each	0	1
Hoops, wooden	1,200	1	0
Hops	pocket	0	6
Hides	100	0	6
Peats	do.	0	1
Seed in bulk	quarter	0	2
Calf and seal skins	100	0	3
Sheep and lamb skins	do.	0	1½
Deer and kid	score	0	3
Slates	ton	0	3
Tiles	1,000	0	4
Stones, freestone and pavement, road metal and causeway stones, being merchandise	ton	0	1
Ballast	do.	0	0½
Spirits and wines	puncheon	0	6
Treenails	1,200	0	6
Wood, foreign, for every 50 cubic feet (a Petersburgh standard, 100 deals being reckoned equal to 3 loads of 50 cubic feet each) or	load	0	2
Wood delivered by weight, such as boxwood, Brazilwood, barwood, camwood, ebony, Nicaragua wood, redwood, sassafras	ton	0	4
Fustic, lignumvitæ, and logwood	do.	0	3
Mahogany	do.	0	4½
Oars, rickers, and boat-hooks	120	0	8
Lathwood	fathom	0	3
Firewood	do.	0	2
Handspokes and paling boards	120	0	6
Pipe staves	do.	0	5
Hogshead do. and under	do.	0	3

Greenock Customs Port—*cont.*

Gourock—*cont.*

Harbour Company as Harbour Trustees—*cont.*

		s.	d.
Homewood of 50 cubic feet, or	load	0	2
Staves and spokes	120	0	2
Carriage and coach wheels	pair	0	2
Cart wheels	pair	0	2
Bottled ales, wines, and liquors; biscuit, books, paper, carriages, gigs, &c.; carpets, leather hats, earthenware and hardware, cloth, clothiery, haberdashery and hosiery, drysaltery, and grocery goods, oranges and lemons, furniture, machinery, husbandry utensils, musical instruments, medicines and drugs, crystal, glass, and china	b b.	0	3
Salmon	do.	0	2
Herrings	barrel	0	2
Pitch and tar	do.	0	1
Bark	ton	0	3
Bones	ton	2	0
Brass, copper, marble, lead, iron, steel, and tin	do.	0	4½
Coffee, cocoa, and cheese	do.	0	4
Brimstone	do.	0	3
Cement	hhd.	0	3
Rice	tierce	0	2
Sugar and tobacco	hhd.	0	4
Soap	chest	0	2
Ochre, valonia, shumac, and saltpetre	ton	0	4
Tallow	cask	0	3
Soda	barrel	0	1
Lard	ton	2	0
Dried fish	do.	0	2
Flax and hemp	do.	0	3
Tow	do.	0	2
Cordage	do.	0	2

The rates on all other goods or articles not specified above, are appointed by the Act of Parliament to be charged either by weight or measurement, according to the nature of said goods or articles; but in no case the rates to exceed 3*d.* per barrel bulk on measureable goods; or 2*s.* per ton of 20 cwt. on goods chargeable by weight.

All goods shipped overside, to pay half dues only.

All goods having paid shore dues inwards, are exempted from dues when shipped outwards, if they be in the original state.

All goods having paid shore dues outwards, are exempted from dues when brought inwards, if they be returned to the original shipper in the original state.

All goods not enumerated in the above schedule, to be charged by the Company in proportion to the goods of similar bulk and value specified in the above schedule.

Passengers' luggage carried by the owner or master of any vessel or boat without hire or freight, if not exceeding two barrels bulk, or two cwt., is exempted. (Vide Act.)

Steam-vessels are entitled to land the luggage of passengers without payment of any further dues than the tonnage dues exigible from them, being one farthing per ton. (Vide Schedule A. of Act.)

Five cubic feet, not exceeding two and a half hundredweight, to be rated a barrel bulk; but when the weight of two cubic feet is greater than two and a half hundredweight, then two and a half hundred weight to be rated a barrel bulk.

In weighing and measuring goods for ascertaining the shore dues payable, the weight and measurement of the packages are to be included.

Gross amount levied in 1852, 54*l.* 4*s.* 2*d.*

These dues are leviable by a company incorporated by the Act 5 & 6 Will. 4. c. lxxviii., and are applicable to the payment of the interest of money borrowed on the security of the harbour revenues, and to constructing and keeping in repair the harbour works; to defraying the necessary expenses of management, after the completion of the pier or harbour and works; and to the payment of an annual dividend, not exceeding in any one year 6½ per cent. on the capital stock of the Company, amounting to 3,000*l.*; any surplus to be applied, in the first place, to the liquidation of the principal money borrowed, and in the second place, to the payment of the capital stock of the Company. So soon as the debt secured on the harbour revenues and the capital stock of the Company are paid off, the dues leviable under this Act are to cease to be levied. (See ss. 9 and 13 of Act.)

A body of Commissioners are appointed by the Act, who are annually to audit the accounts of the Company, to ascertain whether the rates and duties are applied according to the provisions of the Act; and the Company are not to take credit in their accounts for any articles disallowed by such Commissioners. (See ss. 38 and 39 of Act.)

After the cessation of the duties, should the harbour require repairs, the Commissioners are empowered to reimpose the duties, or so much of them as they shall think fit, until the cost of the repairs shall have been repaid, when the collection of the duties is again to cease. (See s. 40 of Act.)

By the 51st section of the Act, it is provided, that deep sea steamboats coming from or going to a point outside of the Craig of Ailsa, and coming within the boundaries of the harbour, but not running up to the pier, shall not be liable to the tonnage duties, but only to a duty of sixpence for every passenger they shall land or take on board; and that all other vessels not loading or discharging their cargoes at Gourock, and not drawing up to the pier, but riding at anchor or lying to within the bounds of the harbour, shall not be liable to the tonnage duties, or any dues on ships stores, or on the crew or passengers, or luggage of the crew or passengers, but only to the dues on any goods which may be shipped in or landed from such vessels at the pier or shore within the bounds of the harbour.

Under the 52d section, vessels or boats employed solely in fishing or pilotage, belonging to or kept by any fisherman or pilot residing in the town of Gourock, entering the harbour and occupying a berth at the piers not for a longer period than twelve hours, and not landing or taking on board passengers or goods to or from any other vessel, &c., are exempt from dues.

The Company are empowered to compound for the dues with regular packets, passage boats, or ferry boats; and they are bound, when required so to do, to compound with regular packets or passage boats, for a sum of 20*l.* a year for each vessel or boat. (See ss. 57 and 58 of Act.)

By the 59th section the Company are authorized to reduce the several rates and duties, and to raise them again, but not to exceed the statutable rates.

The other revenues of the Company in 1852 arose from weighing dues, which realized 18*l.* 15*s.*

In addition to the capital stock of the Company, amounting to 3,000*l.*, a debt of 1,916*l.* 13*s.* 4*d.*, at five per cent. interest, is charged on the harbour revenues. There is no other security.

Prior to the erection of the new pier at Gourock, the Superior of the Barony at that place used to levy dues under a royal charter granted in 1694, ratified by an Act of the Scottish Parliament in 1695; but since the construction of this pier, the dues have ceased to be levied.

LOCHGOILHEAD.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE LOCHGOIL AND LOCHLONG STEAMBOAT COMPANY.

1. DUES ON GOODS, PASSENGERS, &c.

	s.	*d.*
Every person above 12 years of age going to or from steamer	0	1
„ „ under 12 „ with parents or masters, free; all others	0	1
„ „ allowed 28 lbs. luggage free, if carried by themselves.		
All parcels or packages taken off the quay by porters	0	1
A wheelbarrow load to one person	0	1
Luggage, per barrel bulk	0	1
A four-wheeled carriage	1	0
A gig	0	6
An empty cart	0	3
Loaded cart	1	0
For every bag of meal, flour, &c.	0	1
„ barrel of herrings, sugar, butter, jar, &c.	0	1½
„ puncheon aqua	0	6
„ hogshead of ale	0	2
„ half hogshead ale	0	1½
„ 2-gallon cask of ale	0	1
„ crate of earthenware	0	4
„ horse	0	6
„ cow	0	3
„ calf	0	1
„ score of sheep	0	6
„ score of lambs	0	4

All persons using the pier and not going on board of a steamboat, to pay one penny; and provided they return ten minutes before the steamboat passengers land, no further charge will be made; but if they return with the passengers another penny will be charged.

Empty casks, boxes, &c. not charged on being returned; servants going with or for luggage not to be charged, but the luggage must be paid for.

Let in 1853 for 86*l.*

These dues are levied by the Lochgoil and Lochlong Steamboat Company, who erected the pier.

LOCHALINE.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY JOHN SINCLAIR, ESQ.

DUES ON GOODS.

1*d.* per ton on goods.

This duty is levied by John Sinclair, Esq., who constructed the pier partly out of advances made by the Fishery Board. The proceeds are applied to the maintenance of the pier, and to the payment of the interest of the money advanced by the proprietor towards its construction.

KILMORY QUAY, LOCHGILPHEAD.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY SIR JOHN POWLETT ORDE, BART.

1. DUES ON VESSELS, &c.

All vessels of 13 tons per register or upwards that will ship or land any cargo, or any part of a cargo, at the quay of Kilmory, shall pay for each trip, 3*s.* 9*d.*

All vessels from seven to 15 tons that will ship or land a cargo, or any part of a cargo, shall pay for each trip, 2*s.* 6*d.*

All open boats and smacks under seven tons that will ship or land a cargo, or any part of a cargo, shall pay for each trip, 2*s.*

All fishing boats and wherries to pay for each time they come into the quay, 1*s.*

All small boats under two tons to pay for each time they come into the quay, 6*d.*

Gross amount levied annually, on an average of the last ten years, 6*l.* 15*s.* 6*d.*

These dues are the private property of Sir John Powlett Orde, Bart., who keeps the quay in repair, and maintains perches in the channel leading to it.

APPENDIX A.

Greenock Customs Port—*cont.*

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of GREENOCK in 1852.

Places within the Customs Port of Greenock.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Greenock -	Municipal Corporation, as Harbour Trustees - - -	16,550 6 4		
	Shaw's Water Company -	400 0 7		
	The Municipal Corporation -	1,596 3 5		
	The Cumbrae Light Trustees -	732 9 8		
	Warden and Assistants of Dover Harbour (England) - -	2 0 6		
	Ramsgate Harbour Trustees (England) - - -	*1 8 6		
			19,282 9 0	
Rothesay - -	Harbour Trustees - - -	672 11 2½		
	Cumbrae Light Trustees -	5 10 2		
			678 1 4½	
		Let in 1854 for		
Inverary - -	Municipal Corporation - -	†95 0 0	95 0 0	
Helensburgh -	Municipal Corporation, as Harbour Trustees - - -	‡41 8 9½	41 8 9½	
Millport - -	Millport Harbour Company -	210 7 2	210 7 2	
Tobermory -	British Fisheries Society, as Harbour Trustees - - -	29 6 8	29 6 8	
Ardrishaig -	Caledonian and Crinan Canal			
and	Commissioners - - - -	216 3 8	216 3 8	
Crinan - -	Do. do. do.	34 1 11	34 1 11	
Oban, East Quay	Marquess of Breadalbane - -	70 6 8		
		About		
„ West Quay	Tenant of Robt. Campbell, Esq.	§6 0 0		
			76 6 8	
Hunter's Quay -	Tenant of the Trustees of the late	Let for		
	Jas. Hunter, Esq. - -	10 0 0	10 0 0	
Largs - -	Joint Stock Company - -	Not stated.	—	
Gourock - -	Gourock Harbour Company, as Harbour Trustees - -	436 16 0½	436 16 0½	
		Let in 1853 for		
Lochgoilhead -	Lochgoilhead Pier Company -	86 0 0	86 0 0	
Lochaline -	John Sinclair, Esq. - -	Not stated.	—	
Kilmory Quay, Lochgilphead	Sir J. P. Orde, Bart. - -	§6 15 6	6 15 6	
				21,202 16 9½

* For the year ending 31st December 1851.
† Including the dues levied on landborne goods, which cannot be distinguished.
‡ Let. Gross amount received annually on an average of the last six years, including porters' licences.
§ Annually on an average of the last ten years.

Irvine Customs Port.

CUSTOMS PORT OF IRVINE.

The Customs Port of Irvine extends from the New Burn, the northern limit of the Customs Port of Ayr, westward to the southernmost point of the Island of Pladda, the limit of the Customs Port of Campbeltown, thence to the southernmost point of the Island of Arran to the north-easternmost point thereof, thence eastward to Port Crauford, the southern limit of the Customs Port of Greenock, including the islands and places within such limits.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Irvine Harbour Trustees, at Irvine; the Earl of Eglinton and Winton, at Ardrossan; the Duke of Portland, at Troon; the Saltcoats Harbour Trustees, at Saltcoats; Robert Cuninghame, Esq., at Saltcoats; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

IRVINE.

Description of Dues and Charges levied by the Irvine Harbour Trustees.

1. Tonnage Dues.

Under the 51st section of the Act 7 Geo. 4. c. cvii. the trustees are empowered to levy on vessels, barks, and lighters, duties according to the following schedule:

If belonging to Great Britain or Ireland or the British Plantations, arriving in ballast and sailing with coals, the sum of threepence sterling for each and every ton which such ships, vessels, barks, and lighters shall measure; and of and from the masters and owners of such vessels of and above the burthen of ten tons, arriving with cargo and sailing with cargo, fourpence halfpenny sterling for each ton the same shall measure; and for all such vessels of the foresaid burthen of ten tons or upwards, arriving partly with ballast and partly with cargo, and sailing with cargo, threepence three farthings sterling for each ton the same shall measure; and for all rafts of timber floated into the said harbour, a sum not exceeding threepence upon each load of fifty solid feet of timber; and of and from the masters and owners of such vessels under the burden of ten tons, the sum of one shilling sterling from each.

And if foreign ships, vessels, barks, or lighters, importing into or exporting from the harbour of Irvine any article matter, or thing, the sum of one shilling for each and every ton which such ships, vessels, barks, and lighters shall measure; and of and from the masters or owners of all ships, barks, and lighters arriving in the harbour of Irvine, or putting into the same by stress of weather or otherways, when neither the ship shall be sold, nor any part of the cargo shall be landed, fivepence sterling for each and every ton of the measurement thereof.

The same section reserves to the Magistrates and Council of Irvine and to their special control such duties as they were legally entitled to levy prior to the passing of the Act, which were as follows:

	s.	d.
On vessels arriving with ballast and sailing with cargo, per ton - - - -	0	1½
Arriving with part cargo, and sailing with cargo „ - - - - -	0	2
And on vessels arriving with cargo and sailing with cargo „ - - - - -	0	2¼

Besides ¾*d.* per ton of anchorage due.

Double the foregoing dues on vessels belonging to other ports.

With the consent of the burgh authorities, these dues have been incorporated with those leviable under the Act by the Harbour Trustees, and the dues in practice levied are according to the following schedule:

	s.	d.
Upon all vessels whatever arriving in ballast and sailing with cargo other than iron or gas-coal, per ton - - - - - - - - - - - - -	0	3¾
All vessels arriving with part cargo, and sailing with cargo other than iron or gas-coal, per ton	0	4½
All vessels arriving with cargo, and sailing with cargo other than iron or gas-coal - -	0	4½

And if a vessel sails with a cargo of iron or gas-coal 2*d.* per ton, in addition to the above rates.

For each raft of timber floated into the harbour, 2*d.* on every fifty solid feet.

Vessels taking shelter, pay one half of the foregoing dues.

Gross amount levied in 1852, 528*l.* 18*s.* 1*d.*

These dues are levied by trustees appointed by and under the Act 7 Geo. 4. cap. cvii., and are leviable partly under that Act, and partly under charter granted to the Magistrates and Council of the burgh. Those claimed under the Act are applicable to the payment of one half the expense of passing the Act; to deepening, improving, and maintaining the harbour; to the construction of docks, piers, and other works; to the payment of the officers and other servants of the trustees; and of the principal and interest of moneys borrowed on the security of the rates, and to no other use or purpose whatsoever. (See section 66 of Act.) The dues leviable under charter are, with the consent of the burgh authorities, applied to similar purposes, and form part of the harbour fund.

By the 52d section, power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues leviable on foreign vessels, or on such as may be deemed expedient, to those payable by British vessels. Differential dues are not in practice charged on foreign vessels.

The trustees are empowered, under the 58th section, with the consent of four fifths of the creditors of the harbour, to reduce the dues and afterwards to raise them again, but not exceeding the statutable rates.

The other revenues of the Commissioners in 1852 amounted to 332*l.* 9*s.* 8*d.* arising from a charge of 2*d.* a ton on coal shipped from the railway, for the use of the wharfs and hurries constructed by the trustees for this special purpose.

A debt of 2,017*l.* is secured on the harbour dues. Of this sum 1,800*l.* is also charged on the burgh revenues.

ARDROSSAN.

Description of Dues and Charges levied by the Earl of Eglinton and Winton, Proprietor of the Harbour of Ardrossan.

1. Rates on Vessels.

By the 20th section of the Act 5 Vict. sess. 2, cap. lxii, the proprietor of the harbour is entitled to levy on vessels using the harbour, for lock, dock, or other works, any sums not exceeding those specified in the following schedule:—

First.—On all vessels which shall arrive at or be brought into the said harbour of Ardrossan, or any of the wharfs or quays therewith connected, a sum not exceeding sixpence per ton of registered tonnage, in name of quay or harbour duty; and an additional harbour or quay duty, at a rate not exceeding threepence per ton per week, upon any vessels which shall at any time remain a longer period than twenty-one days in the said harbour.

Second.—On all vessels entering into or using the wet dock, a dock duty not exceeding double of the above rates.

Third.—For every vessel using the graving dock, a sum not exceeding sixpence per ton for each tide that such vessel shall remain in the said graving dock.

Fourth.—For every vessel entering the said harbour, a sum not exceeding one penny per ton for harbour lights.

(See schedule A of Act.)

The dues in practice levied are as follows :—

		s.	*d.*
Vessels under 40 tons register	ton	0	1¼
Do. 40 tons and upwards	do.	0	2¼

Gross amount levied in 1852, 1,071*l.* 1*s.*

2. RATES ON GOODS.

Under the same section of the Act power is given to levy on all goods, articles, or things, shipped or unshipped, received or delivered, within the limits of the harbour or docks, any sums not exceeding those set forth in the following schedule :—

On dung, marl, bone dust, and all sorts of manure, sand, clay, bricks, tiles for draining, &c., a sum not exceeding threepence per ton.

On all coal, coke, culm, stone, ironstone, fire brick, iron ore, iron (unwrought), limestone, lime for building, and fir timber, a sum not exceeding fourpence per ton.

On all kinds of machinery, wrought iron, lead, and all other metals, corn, beans, peas, meal of all kinds, potatoes, and farm produce, oak, mahogany, and all other hard wood, a sum not exceeding sixpence per ton.

On large cattle, such as bulls, cows, oxen, and horses, a sum not exceeding ninepence each.

Calves, mules, and asses, sixpence each.

Sheep, pigs, dogs, and other small animals, one penny each.

On every trunk, chest, box, or small package under a ton, not in an assorted cargo (except passengers' luggage), twopence each.

On all goods, wares, merchandise, or other articles, not already specified, dues at the rate of one shilling and sixpence per ton.

(See schedule B. of Act.)

The dues in practice levied are according to the following schedule :—

		s.	*d.*
On coal	ton of 20 cwt.	0	2
On pig iron	do.	0	2
On marl, bone dust, and all sorts of manure, sand, clay, bricks, tiles, &c.	do.	0	2
On all kinds of wrought and cast iron, lead, and other metals, hardwood, timber, and farm produce	do.	0	4
On coke, stone, fire brick, lime or limestone, and fir timber	do.	0	3
On general goods or merchandise, not specified above	do.	0	6
On horses	each	0	6
On large cattle	do.	0	3
On smaller cattle	do.	0	1½
On sheep	do.	0	0½
On every trunk, chest, or box, not in assorted cargo (except passengers' luggage)		0	1

Gross amount levied in 1852, 1,768*l.* 16*s.* 4½*d.*

3. RATES FOR CRANES AND WEIGHING MACHINES AND SHED DUES.

By the 21st section the proprietor is entitled to levy for the use of cranes, weighing machines, and sheds, such reasonable rates as he shall from time to time appoint, not exceeding those set forth in the following table :—

For the use of any crane, sixpence per ton.

For every load under a ton, fourpence per lift.

For the use of any tilting machine, twopence per ton.

For every cart or other carriage weighed at any of the proprietors' weighing machines, one penny each.

For the use of any shed erected, or to be erected, twopence per ton.

(See schedule B. of Act.)

The dues in practice levied are as follows :—

	s.	*d.*
For every cart or carriage weighed at any of the harbour weighing machines	0	1
Shed dues	0	2
Storage of iron per ton per month	0	0½
Storage for grain, cotton, and goods, per ton per month	0	4

These dues were not levied in 1852.

The dues are leviable under the powers of the Act 5 Vict. sess. 2, c. lxii., and are private property of the Earl of Eglinton and Winton, the proprietor of the harbour.

Under the 63d section of the Act 45 Geo. 3. c. 30, power is given to the proprietor to reduce the dues, and to raise them again, but not exceeding the statutable rates.

The sum of 4,028*l.* 13*s.* 5*d.* was expended on account of the harbour in 1852.

The other revenues of the harbour in that year consisted of, pilotage, 451*l.* 1*s.* 5½*d.*; rents, 200*l.* 15*s.* In all, 651*l.* 16*s.* 5½*d.*

TROON.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE DUKE OF PORTLAND, PROPRIETOR OF TROON HARBOUR.

1. TONNAGE DUES.

By the second section of the Act 48 Geo. 3. cap. 47, the proprietor of the harbour is empowered to levy on all vessels, &c. trading to and from and using the harbour, the following rates and duties :—

For every ship, vessel, or boat, British built, being the property of Her Majesty's subjects, inhabitants of the United Kingdom :—

		s.	*d.*
If under the burden of 15 tons, the sum of	per ton	0	1
If of the burden of 15 tons or upwards, and under 25 tons	do.	0	1½
If of the burden of 25 tons or upwards, and under 45 tons	do.	0	2
If of the burden of 45 tons or upwards, and under 60 tons	do.	0	3
If of the burden of 60 tons or upwards, and under 75 tons	do.	0	3½
If of the burden of 75 tons or upwards, and under 100 tons	do.	0	4
If of the burden of 100 tons or upwards, and under 150 tons	do.	0	5
If of the burden of 150 tons or upwards, and under 200 tons	do.	0	6
If of the burden of 200 tons or upwards, and under 300 tons	do.	0	7
If of the burden of 300 tons or upwards, and under 400 tons	do.	0	8
And if of the burden of 400 tons or upwards	do.	0	9

And for every such ship, vessel, or boat entering and using the wet docks or inner harbours, one-half more, in addition to such rates and duties.

On vessels the property of foreigners, or foreign-built vessels, double the foregoing rates and duties.

Rates on vessels not exceeding 150 tons burden may be compounded for. (See 3d section of Act.)

The dues in practice levied are less than the maximum rates leviable, an l are according to the following table :—

		s.	*d.*
Vessels under 12 tons	each	1	0
Of 12 tons and under 15 tons	per ton	0	1
Of 15 tons and under 25 tons	do.	0	1½
Of 25 tons and upwards	do.	0	2

Gross amount levied in 1852, 1,423*l.*

2. DUES ON IMPORTS AND EXPORTS.

By the same section, power is given to levy on any goods exported or imported within the harbour the several rates and duties mentioned in the following schedule :—

		s.	*d.*
For every boll of wheat, rye, barley, bear, or bigg, malt, oats, peas, beans, tares, and rye grass seed		0	1
„ ton of wheat flour		2	0
„ boll of oatmeal, weighing 140 pounds avoirdupois		0	0½
„ boll of bear or barley meal, weighing 156 pounds avoirdupois		0	0¾
„ hundredweight of pot or pearl barley		0	2
„ hundredweight of split peas		0	2
„ hundredweight of rice		0	3
„ hundredweight of biscuit		0	4
„ barrel of salted beef, pork, or other provisions		0	4
„ half barrel of do.		0	2½
„ pipe, puncheon, or piece of wine or spirits		2	0
And so in proportion for every larger or smaller cask of do.			
„ hogshead of ale, beer, or porter		0	8
And so in proportion for every larger or smaller cask of do.			
„ solid hogshead of raw sugar		1	4
„ hogshead or package of loaf or lump sugar, per hundredweight		0	4
„ barrel wet or dry		0	4
„ half barrel, wet or dry		0	2½
„ smaller barrel, of whatever denomination, wet or dry		0	2
„ vat packed with goods		1	8
„ sugar hogshead packed with goods		1	6
„ smaller cask packed with do.		0	8
Tallow, per hundredweight		0	3
For every bale or truss of goods, per barrel bulk		0	1½
„ pack of wool, yarn or cotton, per hundredweight		0	6
„ mat or bale of dressed flax, per hundredweight		0	9
„ mat or bale of undressed flax, per hundredweight		0	3
„ mat or bale of tow, per do.		0	4
„ hundredweight of iron, wrought		0	2
„ hundredweight of iron, unwrought		0	1
Linen yarn, per hundredweight		0	9
Shells of fish, per barrel		0	0¼
Coach or cart wheels, per pair		0	6
Live cattle, for each horse, cow, or ox		0	6
For every hundredweight of copper and brass, wrought		1	0
„ hundredweight of do., unwrought		0	4
„ hundredweight of pewter, wrought		0	4
„ hundredweight of lead		0	2
„ hundredweight of old pewter		0	2
„ ton of Scots coals		0	4
„ ton of English coals		0	6
„ ton of duty-paid salt		1	8
„ ton of salt for the fishery, duty-free		0	5
„ hundredweight of dried cod, ling or hake		0	1
„ barrel of wet cod		0	2
„ half barrel of do.		0	1
„ barrel of white or red herrings		0	2

APPENDIX A.

Irvine Customs Port—*cont.*

Troon—*cont.*

The Duke of Portland—*cont.*

		s.	d.
For every	half barrel of white or red herrings	0	1½
	And so for smaller casks in proportion.		
„	barrel of lime shells, the barrel containing 32 gallons, English wine measure	0	1
„	boll of slacked lime, ditto measure	0	0¼
„	barrel of salmon	0	6
„	half barrel of do.	0	4
„	kit of do.	0	1
„	one hundred balks or fir quarters (of 120), five inches square, and under eight inches square, or of twenty-four feet in length or upwards	15	0
„	one hundred do., under five inches square, under twenty-four feet, and not under fifteen feet in length	7	6
„	one hundred do., under fifteen feet in length	5	0
„	one hundred battens, eight feet in length, and not exceeding twenty feet in length	2	0
„	one hundred do., exceeding twenty feet in length	3	0
„	one hundred batten ends, under eight feet in length	1	0
„	load of hard wood, containing fifty solid feet	1	6
„	hundred deals, exceeding twenty feet in length, and exceeding four inches in thickness	4	6
„	hundred do., not exceeding four inches in thickness	3	6
„	hundred do., being eight feet, and not exceeding twenty feet in length, and exceeding three inches one quarter in thickness	2	0
„	hundred do., not exceeding three inches one quarter in thickness, and above two inches	1	8
„	hundred deals, not exceeding two inches in thickness	1	0
„	hundred deal ends, being under eight feet, and exceeding three inches one quarter in thickness	2	0
„	hundred do. do., not exceeding three inches one quarter in thickness	1	6
„	load of fifty cubic feet of fir timber, eight inches square and upwards	1	0
„	hundred handspikes, under seven feet in length	0	8
„	hundred do., seven feet in length or upwards	1	0
„	hundred oak knees, under five inches square	0	8
„	hundred do., five inches square, and under eight inches square	1	0
„	fathom of lathwood	1	0
„	mast, six inches in diameter, and under eight inches	0	9
„	mast, eight inches in diameter, and under twelve inches	1	0
„	mast, twelve inches in diameter or upwards	1	6
„	load containing fifty cubic feet of oak plank, two inches thick or upwards	2	0
„	load of oak timber eight inches square or upwards	1	8
„	hundred oars	1	3
„	hundred spars, under twenty-two feet in length, and under four inches in diameter	1	6
„	hundred do., twenty-two feet in length or upwards, and under four inches in diameter	2	0
„	hundred do., four inches in diameter and under six inches	2	6
„	hundred do., six inches in diameter or upwards	3	6
„	hundred spokes for wheels, not exceeding two feet in length	0	2
„	hundred do., exceeding two feet in length	0	3
„	hundred birch rails	2	6
„	hundred fir crops	1	6
„	hundred staves, not exceeding three feet in length, nor above three inches in thickness	0	1½
„	hundred do., above three feet, and not exceeding fifty inches in length	0	2
„	hundred do., above fifty inches, and not exceeding sixty inches in in length	0	4
„	hundred do., above sixty inches, and not exceeding seventy two inches in length	0	6
„	hundred do , above seventy-two inches in length, and not above three inches in thickness	0	9
„	load of wainscot log, eight inches square or upwards	2	0
„	ton of oak, birch, or other bark	1	6
„	bundle of wood hoops, containing one hundred and twenty	0	1
	And so on in proportion.		
„	mill stone	2	6
„	grindstone	0	1
„	thousand bricks	1	0
„	thousand tiles	1	6
„	thousand slates	0	8
„	one hundred feet of dressed freestone, superficial measure	1	6
„	ton of rough freestone	0	3
„	ton of marble	4	0
„	ton of whin or rubble stone	0	1
„	one hundred feet of flat paving stones or flags, superficial measure	0	6
„	trunk, chest, or box, a barrel bulk	0	6
„	small bundle or parcel	0	1
„	bag of hops	1	0
„	pocket of hops	0	8
„	hundredweight of butter	0	4
„	hundredweight of cheese	0	3
„	barrel of train or fish oil	0	4
	And so in proportion for every greater or smaller cask of ditto.		
„	barrel of pitch or tar	0	4
„	bushel of apples or pears	0	1
„	bushel of onions	0	1
„	chest of lemons or oranges	0	6
„	boll of potatoes	0	1
„	hundredweight of hemp, dressed	0	4
„	hundredweight of do. undressed	0	2
„	hundredweight of cordage.	0	4
„	ton of kelp	1	0
„	hundredweight of pot, pearl, or wood ashes	0	2
„	ox, cow, or horse hide, raw	0	0½
For ditto tanned, per barrel		0	4
For goat, calf, sheep, or lamb skins, per barrel bulk		0	4
For every	ton of plaister hair	1	0
„	thousand nolt horns	1	0
„	bag of feathers of fifty-six pounds	0	6
	And so in proportion.		
„	crate of glass ware, per barrel bulk	0	4
„	crate of earthenware, large	0	6
„	crate of earthenware, small	0	3
„	range or grate, large	0	6
„	range or grate, small	0	3

	s.	d.
For every chest of drawers, double }		
„ ditto single }	0	4
„ mahogany or other chair	0	1
„ dining table, per barrel bulk	0	4
„ billiard table	5	0
„ card or pembroke table }		
„ other table }		
„ bedstead } per barrel bulk	0	4
„ sopha }		
„ harpsichord }		
„ spinet or pianoforte }		
„ gross of empty bottles, in bulk	0	6
For wine in bottles, per dozen	0	1
For every empty hogshead	0	1
„ empty barrel	0	0½

And so in proportion for every larger or smaller cask.

For lumber, and every other article not before specified in this table, at the rate of one penny halfpenny for every shilling freight, and in that proportion.

(See schedule of Act.)

Goods on which the duty has been paid on importation, exempt from further duty if exported in the same packages (see section 4 of Act).

The dues are less than the maximum rates leviable, and are according to the following table:—

		s.	d.
Alabaster	ton	0	6
Ale, beer, and porter	hhd.	0	4
Larger or smaller casks in proportion.			
Apples	bushel	0	0½
Ashes, pot, pearl, or wood	cwt.	0	1
Barley, bear, or bigg	ton	0	4
Do. pot, or pearl	do.	0	4
Bark, oak, birch, or other	do.	0	8
Barrel, empty		0	0½
Larger or smaller, in proportion.			
Beans	ton	0	4
Beef, salted	barrel	0	2
Do.	half do.	0	1¼
Bedstead	barrel bulk	0	2
Box	do.	0	1
Biscuit	ton	0	10
Bottles, empty in bulk	gross	0	1½
Brass, wrought	ton	0	4
Do. unwrought	do.	0	4
Bricks	1000	0	4
Bundle, small		0	0½
Butter	cwt.	0	2
Cattle, live, horses, cows, or oxen	each	0	3
Chest, each	barrel bulk	0	1
Cheese	ton	0	6
Chair, mahogany, or other		0	0½
Copper, wrought	ton	0	4
Do. unwrought	do.	0	4
Coals, Scotch	do.	0	4
Do. English	do.	0	6
Cod, dried	ton.	0	4
Do. wet	do.	0	3
Cotton	bale	0	2
Cordage	ton	0	6
Crops, fir	hundred	0	9
Drawers, chest of double, or single		0	2
Dung	ton	0	0¾
Earthenware	crate, large	0	3
Do.	do. small	0	1½
Feathers	bag of 56 lbs.	0	3
And so in proportion.			
Flour, wheat	ton	0	4
Flax, dressed, mat, or bale of	do.	0	7
Do. undressed do.	do	0	2½
Freestone, dressed	foot	0	1½
Do. rough	ton	0	1½
Glass-ware, crate of	barrel bulk	0	2
Goods	vat of	0	10
Do. sugar hogshead packed with		0	9
Do. smaller cask do.		0	4
Grindstone		0	0½
Grate or range, large		0	3
Do. small		0	1½
Hake, dried	ton	0	4
Handspokes, under 7 feet in length	100	0	3
Do. 7 feet and upwards	do.	0	4
Hair, plaster	ton	0	6
Harpsichord	barrel bulk	0	2
Herrings, white or red	barrel	0	0½
Do.	half do.	0	0¼
Hemp, dressed	ton	0	6
Do. undressed	do.	0	3
Hide, ox, cow, or horse, raw	100	1	0
Do. tanned	barrel	0	1
Hoops, wood	bundle of 120	0	0½
And so in proportion.			
Hops	bag	0	6
Do.	pocket	0	4
Horns, Nolt	1000	0	6
Hogshead, empty		0	0½
Iron, wrought	ton	0	4
Do. unwrought	do.	0	4
Kelp	do.	0	4
Knees, oak, under 5 inches square	120	0	3
Do. 5 inches and under 8 inches square	do.	0	4
Lead	ton	0	4
Do. ore	do.	0	4
Lemons or oranges	chest	0	1½
Ling	ton	0	4
Lime shells, per barrel of 32 gallons, English wine measure		0	0½
Do. slaked	boll	0	0⅛
Logwood	ton	0	4
Malt	bag	0	0½
Mast, 6 inches in diameter, and under 8 inches		0	3
Do. 8 „ „ „ 12		0	4½
Do. 12 „ „ and upwards		0	6
Marble	ton	1	0
Meal, bear, or barley	do.	0	4
Mill stone		1	3
Oats	ton	0	4
Oatmeal	do.	0	4
Oars	100	0	6
Oil, fish or train	barrel	0	2
Onions	bushel	0	0½
Oranges	chest	0	1½
Peas	ton	0	4
Do. split	do.	0	4
Pewter, wrought	do.	0	4
Pewter, old	do.	0	3
Pears	bushel	0	0½
Pork, or other provisions	barrel	0	2
Do.	½ do.	0	1¼
Pitch or tar	barrel	0	2
Potatoes	ton	0	4
Pianoforte		0	2
Rice	ton	1	0
Rye	do.	0	4
Seeds, ryegrass	boll	0	0½
Spirits, per pipe, puncheon, or piece		0	6
Sugar, raw (solid hogshead)		0	6
Do. lump or loaf	ton	0	8
Shells of fish	barrel	0	0⅛
Salt	ton	0	2½
Salmon	barrel	0	3
Do.	½ do.	0	2
Do.	kitt	0	1
Slates	thousand	0	4
Stones, whin, or rubble	ton	0	0½
Do. paving or flags, per 100 ft. superfl. measure		0	3
Skin, goat, calf, sheep, or lambs'	barrel bulk	0	2
Sopha	do	0	2

Appendix A.

Irvine Customs Port—*cont.*

Troon—*cont.*

The Duke of Portland—*cont.*

	s.	d.
Tares - - - - - boll	0	0½
Tallow - - - - cask	0	4
Tow - - - - bale or mat	0	2
Tiles - - - - thousand	0	4
Table, dining - - barrel bulk	0	2
Do. billiard - - - each	2	6
Table, card or pembroke - - barrel bulk	0	2
Do. for every other - - -	0	2
Wine, per pipe, puncheon, or piece - -	0	8
Wool or yarn - - - cwt.	0	3
Wheels, coach or cart - - - each	0	3
Wine, in bottles - - - - dozen	0	0½

Timber.

Hardwood - - - load	0	6
Fir or pine - - - - do.	0	4
Deals, battens, staves, &c. - - do.	0	4

	s.	d.
Lathwood, per fathom of 216 feet - - load	0	4
Handspokes under seven feet in length - 120	0	4
Do. seven feet in length or upwards do.	0	6
Spars, under twenty-two feet in length and under four inches diameter - - do.	0	8
Do. twenty two feet in length or upwards and four inches diameter - - do.	0	10
Do. four inches diameter, and under six inches - - - - do.	1	0
Do. six inches diameter, or upwards - do.	1	3
Spokes for wheels, under two feet long - do.	0	0½
Do. exceeding two feet - - do.	0	1
Birch rails - - - - do.	1	0
Wainscot log, eight inches square or upwards, load	0	8

For lumber and every other article not before specified in this table, at the rate of ¾*d.* for every 1*s.* freight, and in that proportion.

Gross amount levied in 1852, 4,236*l.* 10*s.* 4*d.*

3. Water Dues.

On vessels requiring to be supplied with water, 6*d.* per 20 tons register.

Gross amount levied in 1852, 200*l.* 19*s.* 5*d.*

4. Dues for Discharging and Carting Ballast and Limestone.

	s.	d.
Vessels discharging ballast - - - - - - - per ton	0	4
Do. discharging limestone - - - - - - do.	0	4

Gross amount levied in 1852, 914*l.* 14*s.* 2*d.*

5. Hawser Money

	s.	d.
Vessels under 50 tons - - - - - - - - -	0	3
Of 50 tons and under 100 tons - - - - - - - -	0	6
Of 100 tons and under 200 tons - - - - - - - -	1	0
Of 200 tons and under 300 tons - - - - - - - -	1	6
Of 300 tons and under 400 tons - - - - - - - -	2	0
Of 400 tons and under 500 tons - - - - - - - -	2	6
Vessels of 500 tons and upwards - - - - - - -	3	0

(Double these rates to be levied for each hawser, when used.)

Gross amount levied in 1852, 56*l.* 18*s.* 6*d.*

The tonnage dues, and the dues on imports and exports are leviable under the powers of the Act 48 Geo. 3, cap. 47, and are the private property of the Duke of Portland, the owner of the harbour.

By the 23d section of the Act power is given to reduce the tolls and dues, and to raise them again, but not exceeding the statutable rates.

Differential duties are chargeable on foreign vessels, but they are not in practice claimed or levied.

It is stated that during the last ten years upwards of 100,000*l.* has been voluntarily expended by the proprietor on the maintenance and improvement of the harbour and its works.

Saltcoats.

Harbour Trustees.

SALTCOATS.

Description of the Dues and Charges levied by the Saltcoats Harbour Trustees.

1. Tonnage Dues.

By the 37th section of the Act 6 & 7 Vict. cap. xlv., the trustees are empowered to levy on any vessel which shall come into or use the harbour any sum not exceeding the several rates and duties specified in the following schedule:—

	s.	d.
For every vessel, if under the burden of 30 tons - - - per ton register	0	2
For every vessel of the burden of 30 tons, and under 60 tons - - ditto	0	3
For every vessel of the burden of 60 tons, and under 100 tons - - - ditto	0	4
For every vessel of the burden of 100 tons, and under 150 tons - - ditto	0	5
For every vessel of the burden of 150 tons, and under 200 tons - - ditto	0	6
For every vessel of the burden of 200 tons, and under 250 tons - - ditto	0	7
For every vessel of the burden of 250 tons, or upwards - - - ditto	0	8

(See schedule C. of Act.)

The duty in practice levied is 1½*d.* per ton register.

2. Gas Light Dues.

On all vessels, of whatever burden, per ton register, 1*d.*

3. PLANK DUES.

On all vessels, of whatever burden, using the planks, per ton register, 1*d.*

4. WATER DUES.

On all vessels, of whatever burden, obtaining a supply of water, per ton register, ½*d.*

On all vessels belonging to any foreign port, double the above duties.

5. DUES ON GOODS.

Under the 39th section of the Act the trustees are authorized to levy on all goods shipped or unshipped within the limits of the harbour, any sums not exceeding the several rates specified in the following schedule:—

		s.	*d.*
For grain or corn of all kinds, beans, peas, meal, flour, potatoes, coal, or limestone	per ton	0	4
For large cattle, such as bulls, cows, oxen, and horses	each	0	9
For calves, mules, and asses	do.	0	6
For sheep, pigs, dogs, and other small animals	do.	0	1
For every trunk, chest, box, or small package under a ton, not in an assorted cargo (except passengers' luggage)	each	0	2
For all goods, wares, merchandise, or other articles not already specified	per ton	0	8

(See Schedule D. of Act.)

The dues in practice levied are the following:—

		s.	*d.*
On coal	per ton	0	1½
On other goods	do.	0	4

6. RATES FOR CRANES AND WEIGHING MACHINES.

The 40th section of the Act empowers the trustees to levy, for the use of their cranes and weighing machines, such reasonable sums as they may from time to time appoint, not exceeding the following rates:—

		s.	*d.*
For the use of any crane or weighing machine	per ton	0	6
For any load under one ton	per lift	0	4

(See Schedule D. of Act.)

Gross amount levied on vessels and goods in 1852, 99*l.* 13*s.* 5*d.*

These dues are leviable by trustees appointed by the Act 6 & 7 Vict. cap. xlv., and are applicable to the payment of the expenses of passing the Act; to the government, repairs, and improvement of the harbour, and to the payment of the principal and interest of money charged on the harbour revenues. (See sec. 116 of Act.)

This Act is to remain in force for a period of twenty-one years from the date of its passing, and to the end of the then next session of parliament. (See sec. 114 of Act.)

Differential duties are leviable on foreign vessels, but by the 41st section it is provided that differential dues shall not be chargeable on foreign privileged vessels. No differential dues were levied on foreign unprivileged vessels in 1852.

The 42d section empowers the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates.

Masters of vessels requiring ballast are, when the state of the tide will admit, to take it from the bottom of the harbour free of charge. 6*d.* per ton is chargeable for every ton of ballast otherwise obtained. (See sec. 74 of Act.)

The 90th & 91st sections vest the sole power in the trustees to appoint meters and weighers, and to fix the rates to be paid to them for weighing or measuring.

The debt charged on the harbour revenues is upwards of 7,000*l.*, on which, it is stated no interest has been paid for the last ten years.

DESCRIPTION OF DUES AND CHARGES LEVIED BY ROBERT CUNINGHAME, ESQ., AT SALTCOATS.

Robert Cuninghame, Esq.

1. TONNAGE DUES.

On vessels, ¾*d.* per ton register.

Gross amount levied in 1852, 16*l.* 16*s.* 6*d.*

These are ancient dues, the private property of Robert Cuninghame, Esq., the owner of the harbour.

The 119th section of the Act 6 & 7 Vict. cap. xlv., however, provides that, during the continuance of this Act, if the sum collected, exclusive of the cost of collection, shall in any one year exceed 25*l.*, the surplus shall be paid over to the harbour trustees for the purposes of the Act.

Appendix A.

Irvine Customs Port—*cont.*

Summary of the Gross Amounts of the Dues (so far as can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of Irvine, in 1852.

Places within the Customs Port of Irvine.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Irvine - -	Harbour Trustees - -	528 18 1		
	Warden and Assistants of Dover Harbour (England) - -	1 17 9		
	Ramsgate Harbour Trustees (England) - - -	*1 6 6		
			532 2 4	
Ardrossan - -	The Earl of Eglinton and Winton - - - -	2,839 17 4½	2,839 17 4½	
Troon - -	Duke of Portland - -	6,832 2 5	6,832 2 5	
Saltcoats - -	Harbour Trustees - -	99 13 5		
	Robert Cuninghame, Esq. -	16 16 6		
			116 9 11	
				10,320 12 0½

* For the year ending 31st Dec. 1851.

CUSTOMS PORT OF AYR.

Ayr Customs Port.

The Customs Port of Ayr extends from the New Burn, the southern limit of the Customs Port of Irvine, to the Sand House in Carleton Bay, the northern limit of the Customs Port of Stranraer, including the Island or Craig of Ailsa.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Ayr Harbour Trustees, and the Municipal Corporation of Ayr, at Ayr; the Duc de Coigny, at Girvan; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees, (see Ramsgate, England).

AYR.

Ayr.

Harbour Trustees.

Description of Dues and Charges levied by the Ayr Harbour Trustees.

1. Tonnage Dues.

By the 41st section of the Act 5 & 6 Will. 4. c. xl. the trustees are empowered to levy on vessels coming into the harbour of Ayr a sum not exceeding 5*d.* for British vessels and 1*s.* for foreign vessels, for each and every ton which such ship shall measure.

The dues in practice levied are according to the following schedule:—

	s.	d.
Vessels of 10 and under 20 tons - - - -	0	2½
„ 20 „ 40 „ - - -	0	3
„ 40 „ 80 „ - - - -	0	3½
„ 80 and upwards - - - -	0	4

Vessels in ballast or vessels taking shelter, whether loaded or otherwise, and steamers, 2*d.* per register ton.

Gross amount levied in 1852, 1,198*l.* 14*s.* 6½*d.*

2. Duties on Imports and Exports.

Under the 48th section of the Act the trustees are entitled to levy on all goods, (except coal and freestone) imported into or exported from the harbour of Ayr, such a duty as the trustees shall from time to time appoint, not exceeding ½*d.* for each barrel bulk.

The maximum rates are levied, except on pig iron, which pays 2*d.* the ton, and are set forth in the accompanying schedule :—

Quality of Goods.	Bulkage per barrel.	Rate per barrel.	Rate per ton.
		s. *d.*	*s.* *d.*
Barrels—Herrings or salt	Thirty-two old English or 26⅔ imperial galls.	0 0½	
Bark	One hundred one quarter British	—	0 8
Biscuit	One hundred do.	—	0 10
Bricks	Two hundred two quarters do.	—	0 4
Bottles, empty	Six dozen—Choppin or quart		
Casks containing liquids	Thirty-two old English, or 26⅔ imperial galls.		
Carboys	One barrel each.		
Crates earthenware	Six barrels each, or 3*d.*		
Glass	Two barrels each, or 1*d.*		
Flour in sacks	One barrel each, if not containing more than two hundred two quarters	—	0 4
Furniture	Twelve barrels per cart load, or 6*d.*		
Grain	Two hundred two quarters British	—	0 4
Hides, wet or dry	Four to the barrel.		
Hemp	Twelve barrels to the ton	—	0 6
Hops	Three-quarters British		
Iron, tin, copper, lead	Two hundred two quarters British	—	0 4
Leather	One hundred and fifty lbs. suttle		
Oranges in chests	One barrel each		
Porter, hogsheads	Two barrels each, or 1*d.*		
Paper, 12 reams ordinary writing	Paper for a barrel.		
8 „ Lombardy „			
4 „ cartridge „			
4 „ large brown „			
6 „ middle „			
8 „ small „			
Sail cloth	Five bolts to the barrel.		
Sugar, loaf and lump	One hundred two quarters British.		
Raw	Two hundred two quarters	—	0 4
Slates, Scotch, sizable	Each 1,000 ten barrels, or 5*d.*		
Under size	Each 1,000 six do. or 3*d.*		
English or Welsh	Two hundred two quarters British	—	0 4
Spades or shovels	Three dozen to the barrel.		
Tiles	Two hundred two quarters British	—	0 4
Tar or pitch	Each one barrel bulk.		
Tea	Each chest of the usual size.		
Timber of all kinds (string measure)	Per load of fifty feet, 4*d.*		
Wool	One hundred one quarter British	—	0 8
Cattle and horses	Each, 3*d.*		
Sheep and other quadrupeds	Each, 1*d.*		

All other articles of whatever kind to be bulked at the rate of five feet cubical for the barrel, excepting when the said measure shall exceed two hundred two quarters weight, in which case such package is to be bulked at the rate of two hundred two quarters British for the barrel.

Gross amount levied in 1852, 639*l.* 3*s.* 0½*d.*

3. CRANE DUES.

2*d.* per ton on all goods loaded or discharged by the harbour cranes.

Gross amount levied in 1852, 16*l.* 17*s.* 10½*d.*

4. PLANK AND SHUTE DUES.

All vessels discharging ballast are charged for planks and shutes as follows :—

	s.	*d.*	
Vessels of 20 to 25 tons register	0	6	per vessel.
„ 25 to 100 „	1	0	„
„ 100 tons and upwards	2	0	„

Gross amount levied in 1852, 54*l.* 2*s.* 8*d.*

5. DOCK DUES.

Under the 42nd section of the Act the trustees are entitled to levy in respect of every ship or vessel using the docks of the trustees, or any of them, any sum not exceeding 2*d.* per ton of the register tonnage of such ship or vessel.

There was nothing levied on account of dock dues in 1852.

These duties are leviable by trustees appointed by and under the Act 5 & 6 Will. 4. c. xl., and are applicable to the construction and maintenance of docks, to the improvement of the harbour, to the construction of harbour works, and to the making and maintenance of roads and passages on both sides of the harbour. (See section 17 of Act.)

Differential dues are leviable under the Act on foreign vessels, but power is given by the 43rd section to Her Majesty in Council or the Lords of the Treasury to abolish such dues on all or on such foreign vessels as may be deemed expedient. The differential dues on foreign vessels are not in practice claimed or levied.

Appendix A.

Ayr Customs Port —*cont.*

Ayr—*cont.*

Harbour Trustees —*cont.*

The trustees are empowered to compound with regular traders for any period not exceeding one year, and likewise, with the consent of four-fifths of the creditors of the harbour, to reduce or suspend the several dues and tolls, and again to raise or revive them, but not to exceed the statutable rates. (See sections 47 and 48 of Act.)

The other revenues of the Harbour Trustees in 1852 consisted of:—Pilotage dues 405*l.* 13*s.* 9*d.*; weigh dues 31*l.* 2*s.* 9*d.*; rents of shed, ballast bank, &c. 24*l.* 8*s.*; proportion of town's expense of upholding South Quay Road 8*l.* 14*s.* 6*d.*; and fines and miscellaneous receipts 4*l.* 3*s.* 10*d.*; in all 474*l.* 2*s.* 10*d.*

A debt of 2,123*l.* 15*s.* 8*d.* is charged on the harbour funds.

Municipal Corporation.

Description of Dues and Charges levied by the Municipal Corporation of Ayr.

1. Anchorage Dues.

On all vessels entering the harbour, according to the following scale:—

| | | |

Appendix A.

Stranraer Customs Port.

CUSTOMS PORT OF STRANRAER.

The Customs Port of Stranraer extends from the Sand House in Carleton Bay, the southern limit of the Customs Port of Ayr, to the Mull of Galloway, and thence to the south side of Gillespie Burn, the north-western limit of the Customs Port of Wigtown.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Municipal Corporation of Stranraer as Harbour Trustees, at Stranraer; the Earl of Stair, at Drumore; Col. James Macdoual, at Port Logan; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England.)

STRANRAER.

Stranraer.

Municipal Corporation, as Harbour Trustees.

Description of Dues and Charges levied by the Municipal Corporation of Stranraer as Harbour Trustees.

1. Rates on Vessels.

Under the powers of the 14th section of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93, the Municipal Corporation of Stranraer are entitled to levy on vessels entering or using the Harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule.

	Inwards on arrival, per ton.	Outwards before departure, per ton.
	s. *d.*	*s.* *d.*
For every vessel under the burden of fifty tons	0 2	0 2
For every vessel of the burden of fifty tons, and under one hundred tons	0 2½	0 2½
For every vessel of the burden of one hundred tons, and under two hundred tons	0 3	0 3
For every vessel of the burden of two hundred tons, and under three hundred tons	0 4	0 4
For every vessel of the burden of three hundred tons and upwards	0 6	0 6
For every vessel in ballast	0 1	0 1

N. B. British vessels to be charged according to registered tonnage.

The Council reserve power to compound at such annual or quarterly composition as they may from time to time agree to for the rates payable by any steam vessel plying to the harbour not seldomer than once a week, and paying such composition in advance; all other steam vessels engaged in like manner being in such case allowed to compound on the like terms.

Vessels entering the Loch of Lochryan, but which shall neither touch at nor make use of, nor come within any of the harbour works, are chargeable only with such dues as the Town Council may have been legally entitled to levy prior to the passing of the "Burgh Harbours (Scotland) Act, 1853," not exceeding the rates following:—

	s. *d.*
For each vessel under 25 tons	0 6
„ above 25 tons and under 50 tons	0 9
„ of 50 tons	1 0
„ above 50 tons and not exceeding 75 tons	1 6
„ above 75 tons and not exceeding 100 tons	2 0
„ above 100 tons and not exceeding 150 tons	2 6
„ above 150 tons	3 0
And for every 50 tons above 200 tons	1 0

The maximum rates are charged.

2. Rates on Goods shipped or unshipped at the Harbour.

Under the same section of the "Burgh Harbours (Scotland) Act, 1853," the Municipal Corporation of Stranraer are entitled to levy on all goods shipped or unshipped at the Harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule:—

	s. *d.*
Ale	hhd. 0 2
Ale, bottled	barrel bulk 0 1
Bark	ton 0 5
Beef or pork	do. 0 5
Do.	barrel 0 0½
Blubber	tun of 252 gallons 0 6
Bone dust	ton 0 2½
Bones of cattle	do. 0 2
Bottles	gross 0 1
Bricks	1,000 0 4
Casks, empty, not being returned packages	puncheon 0 1
Other casks in proportion.	
Cattle, viz.:	
Bulls, cows, and oxen	each 0 2
Lean do. imported	do. 0 1
Calves	do. 0 0½
Horses	do. 0 2
Pigs	do. 0 0½
Sheep	score 0 5
Lamb	do. 0 3

APPENDIX A.

Stranraer Customs Port—*cont.*

Stranraer—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

		s.	*d.*
Chalk	ton	0	4
Chimney cans	100	0	6
Clay, fire, manufactured	ton	0	4
Clay, common	do.	0	1
Cloth, haberdashery, &c.	barrel bulk	0	1
Coaches, viz. :			
Chaises and other four-wheeled carriages	each	0	8
Gigs, carts, and other two-wheeled carriages	each	0	6
Coals, Scotch, English, smithy, and culm	ton	0	1
Copper	do.	0	8
Corks	barrel bulk	0	1
Corn, viz. :			
Wheat and malt	quarter	0	1
Barley, beans, peas, tares, oats, rye, buckwheat, and Indian corn	quarter	0	0½
Crystal	barrel bulk	0	1
Dissolved bones and other artificial manures	ton	0	2½
Dogs, sporting only	each	0	2
Drugs	barrel bulk	0	1
Earthenware	crate	0	2
Eggs	barrel bulk	0	1
Fish, dried and salted	ton	0	6
Salmon	barrel bulk	0	2
Other fresh fish—free.			
Flax	ton	0	6
Flour	sack or barrel	0	0½
Glass	barrel bulk	0	1
Groceries, viz. :			
Almonds, figs, cinnamon, currants, pepper, pimento, plums, prunes, raisins, and the like	barrel bulk	0	1
Guano	ton	0	3
Gunpowder	barrel	0	1
Hardware	barrel bulk	0	1
Hares and rabbits	dozen	0	1½
Any less quantity		0	1
Hay	ton	0	3
Hemp	do.	0	6
Herrings, cured	barrel	0	0½
Hides :			
Ox, cow, or horse, salted or dried	ton	0	6
Calf skins	120	0	6
Sheep or lamb skins	do.	0	5
Hoops of wood	100	0	0½
Household furniture, new	barrel bulk	0	1
Household furniture belonging to parties changing their residence only	barrel bulk	0	0½
Husbandry utensils	ton	0	6
Do.	barrel bulk	0	1
Iron :			
Bar, bolt, and rod	ton	0	5
Pig or old	do.	0	2½
Kelp	do.	0	2
Lead, all kinds	do.	0	6
Leather, tanned and dressed	do.	0	6
Lime	do.	0	2
Limestone	do.	0	1½
Loam or moulding sand	do.	0	1
Machinery	do.	0	6
Do.	barrel bulk	0	1
Manure, street	ton	0	1
Meal	bag of 280 lbs.	0	0½
Milk	three large pitchers	0	0¼
Musical instruments	barrel bulk	0	2
Oils	tun	0	6
Ores :			
Copper, iron, lead, and other ores	ton	0	4
Passengers luggage, not exceeding 4 barrels bulk —free.			
All above 4 barrels bulk	barrel bulk	0	3
Peats	ton	0	1
Pitch	barrel	0	1
Porter	hhd.	0	2
Do. bottled	barrel bulk	0	1
Potatoes	ton	0	3
Poultry, including pigeons, game, &c.	dozen	0	1
Any less quantity		0	0½
Rags, linen	ton	0	6
Other rags, old ropes, and the like	do.	0	4
Rape cakes	do.	0	3
Salt	do.	0	2½
Seeds, flax, and rape	hhd.	0	4
Flax	barrel	0	1
Flax in bulk	quarter	0	1
Clover	cwt.	0	0½
Seeds, garden	do.	0	0½
Hemp and canary	do.	0	0½
Rye grass	8 bushels	0	1
Skins, seal	120	0	4
Slates, under size	1,000	0	3
Sizeable	do.	0	5
Over size	do.	0	8
Spirits, foreign and British	hhd. of 56 gallons	0	4
Stones, rubble	ton of 16 cubic feet	0	0½
Hewn ashlar freestone	do.	0	2
Rough ashlar freestone	do.	0	1
Pavement not exceeding 3 inches thick	70 feet	0	1½
Pavement above 3 inches thick	16 cubic feet	0	1½
Scythe stones	score	0	0½
Mill stones	each	0	6
Steel	cwt.	0	0½
Sugar	ton	0	5
Tallow	do.	0	5
Tar	barrel	0	1
Tea	chest	0	2
Tiles, roofing	1,000	0	3
Tiles or pipes for draining	do.	0	3
Tin of all kinds	ton	0	6
Tobacco	cwt.	0	1
Smaller parcels		0	0½
Tree nails under 2 feet in length	1,000	0	2
Do. exceeding 2 feet in length	do.	0	3
Turnips	ton	0	2
Turpentine	hhd.	0	6
Vegetables	cartload	0	2
Vinegar	hhd.	0	3
Vitriol	carboy	0	0½
Whalebone	ton	0	10
Wine	hhd.	0	6
Bottled	barrel bulk	0	3
Wood :			
Fir, pine, and other descriptions not enumerated	load of 50 feet	0	3
Oak or wainscoat	do.	0	4
Firewood	fathom	0	2
Laths and lathwood	fathom of 216 cubic ft.	0	6
Handspokes	120	0	3
Oars	do.	0	6
Spars under 22 feet in length, above 2½ and under 4 inches diameter and under	120	0	6
Spars 2½ inches in diameter and under	do.	0	4
Spars 22 feet in length and upwards, and not exceeding 4 inches in diameter	120	2	0
Spars of all lengths above 4 and under 6 inches in diameter	120	3	6
Spokes of wheels, not exceeding 2 feet in length	120	0	1
Exceeding 2 feet in length	do.	0	2
Wedges	1,000	0	4
Pipe staves, and others in proportion, per standard hundred		0	4
Lignum vitæ, fustic, logwood, mahogany, and rosewood	ton	0	6
Wool	cwt.	0	0½
Yarn	ton	0	5
Zinc	do.	0	5
All other goods not particularly enumerated in the above table.			
Light Goods	barrel bulk	0	1
Heavy goods	ton	0	5

In charging the rates on goods, the gross weight or measurement of all goods to be taken; and for any less weights, measures, and quantities than those above specified, a proportion of the respective rates shall be charged.

Five cubic feet, not exceeding two and a half hundredweight, to be rated as a barrel bulk; but when the weight of five cubic feet is greater than two and a half hundredweight, then two and a half hundredweight to be rated as a barrel bulk.

Goods which shall neither be imported into, nor exported from the district, described under the head "Stranraer," in the 14th part of schedule M. attached to the Act 2 & 3 Will. 4. cap. 65, shall be *free*, unless shipped or unshipped at or brought to or within some quay, pier, dock, wharf, basin, battery, or other work erected or to be erected upon or attached to the said district, or some breakwater or other similar work erected or to be erected for the use, protection, or improvement of such works.

The maximum rates are charged.

3. RATES FOR THE USE OF CRANES, WEIGHING MACHINES, AND SHEDS.

Under the powers of the same section the Corporation are entitled to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates, as adjusted and approved by the Board of Trade, and set forth in the following tables:—

1st.—RATES OF CRANEAGE.

						s.	d.
All goods or packages, not exceeding			1 ton			0	3
„	„	exceeding	1 ton	and not exceeding	2 tons	0	4
„	„	„	2 tons	„	3 tons	0	6
„	„	„	3 tons	„	4 tons	0	8
„	„	„	4 tons	„	5 tons	0	10
„	„	„	5 tons	„	6 tons	1	0
„	„	„	6 tons	„	7 tons	1	2
„	„	„	7 tons	„	8 tons	1	4
„	„	„	8 tons	„	9 tons	1	8
„	„	„	9 tons	„	10 tons	2	0
„	„	„	10 tons			3	0

2d.—WEIGHING MACHINES.

For goods weighed, one penny for each ton or part of a ton.

3d.—SHED DUES.

For each ton of goods of eight barrels bulk, or for each ton of goods of twenty hundredweight, which shall remain in the sheds, or on the quays of the harbour for a longer time than forty-eight hours, the sum of threepence; and the sum of one penny halfpenny per ton for each day during which such goods shall remain after the first forty-eight hours.

The maximum rates are charged.
Let in 1854 for 1,065*l.*

These dues are leviable by the Municipal Corporation of Stranraer, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. cap. 93., which has been adopted in the Burgh of Stranraer, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.)

The 12th, 13th, and 14th sections of the "Burgh Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any royal burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the schedule A of that Act), is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh.

If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the Corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the re-adjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.)

The 15th section of the Act abolishes all exclusive privileges, possessed or claimed by freemen or burgesses of the burgh, of exemption from payment in whole or in part of harbour duties.

The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, together with a statement of the average revenue of the harbour for the three years preceding the adoption of the Act.

The harbour revenues are not charged with a debt.

DRUMORE.

Drumore.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY THE LESSEE OF THE EARL OF STAIR, AT DRUMORE.

The Earl of Stair.

1. DUES ON VESSELS.

One penny per register ton on vessels putting in by stress of weather or contrary winds.
Twopence per register ton on vessels trading to the harbour with cargoes, and discharging the same, or receiving a cargo.

Appendix A.

Stranraer Customs Port—*cont.*

Drumore—*cont.*

The Earl of Stair—*cont.*

2. Dues on Cargoes.

Lime and coals one shilling per hundred barrels; grain, meal, potatoes, &c., three halfpence per boll; herrings tar, &c., three halfpence per barrel; salt, fourpence per ton; oilcake, fourpence per ton; guano, fourpence per ton; slates threepence per ton; tiles, twopence halfpenny per ton; iron, fourpence per ton; wood, one shilling for every hundred feet, and merchant goods in proportion.

Horses and cattle, fourpence each; sheep, swine, &c., one shilling and sixpence per score.

Leased for 30*l.*

These dues are levied for the use of the harbour works and road leading thereto, by the lessee of the Earl of Stair, who, it is stated, expends more than the revenue on the repairs of the harbour.

Port Logan.

Col. J. Macdoual.

PORT LOGAN.

Description of Dues and Charges levied by Col. James Macdoual, at Port Logan.

1. Tonnage Duties.

Under the 9th section of the Act 58 Geo. 3. cap. lxi., the proprietor of the Harbour of Port Logan is authorized to levy on all and every of the ships, vessels, and boats, of whatsoever description, that shall come into or use the harbour, or shall be at anchor within the limits of the same, any sums not exceeding the following rates and duties:—

For every ship, vessel, or boat, if under the burden of twenty tons, the sum of 2*d.* per ton; if of the burden of 20 tons and under 50 tons, the sum of 3*d.* per ton; if of the burden of fifty tons and under one hundred tons, the sum of 4*d.* per ton; and if of the burden of one hundred tons or upwards, the sum of 6*d.* per ton; and for every ship, vessel, or boat, that shall be laid up unemployed within the harbour, an additional sum of 3*d.* per ton for every and each month she shall be so laid up.

The maximum rates are levied.

2. Dues on Goods, Passengers, &c.

The proprietor is entitled, under the 12th section of the Act, to levy on all commodities exported or imported, and for passengers carried for hire in every such ship, vessel, or boat, the several rates specified in the following schedule:

	s.	*d.*
For every load of fir, timber, balks, or other description, reckoning fifty feet to the load	1	6
For every load of hard wood	2	0
For every hundred running feet of deals, plank, or other description of boards, three inches thick, and in proportion for a less or greater thickness	3	0
For every fathom of lathwood	1	0
For all staves, spokes of wheels, oars, hoops, or other wood not measurable, to pay according to the ton bulk of forty feet	1	6
For every boll of wheat, barley, oats, or other grain, rye-grass seed or pulse of twelve Winchester bushels	0	2
For every boll of potatoes of sixteen Winchester bushels	0	3*
For every hundredweight of flour, wheat, oat or barley meal, or any other meal, pot or pearl barley	0	1
For every hundredweight of rice, biscuit, or split pease	0	3
For every barrel of salted beef, cod, herrings, or other povisions	0	6
For every such quantity when fresh	0	3
For every pipe, puncheon, or piece of wine or spirits, and so in proportion for every larger or smaller quantity	2	0
For every hogshead of sugar or molasses, and so in proportion for a larger or smaller quantity	2	0
For every parcel of wool, cotton, or flax, per cwt.	1	0
For every coach or four-wheeled carriage	2	0
For every two-wheeled carriage	1	0
For every pair of coach or cart wheels	0	6
For every passenger coming to or going from the said harbour	1	0
For each horse, mule, cow, or ox	0	4†
For each pig, or other small animal	0	2
For every hundredweight of copper, lead, tin, or other metal except iron	0	6
For every hundredweight of iron	0	2
For every ton of coals	1	0
For every ton of salt	1	6
For every barrel of lime containing three Winchester bushels	0	1‡
For every thousand bricks or tiles	1	0
For every thousand slates	1	0
For every hundred feet dressed freestone or paving stone, superficial measure, or other dressed stone	1	0
For every ton of rough freestone, limestone, or other stone	0	3
For every trunk, chest, box, or bag, per barrel bulk, and so in proportion	0	6
For every hundredweight of butter or cheese	0	6
For every barrel of oil, tar, pitch, pot or other ashes	0	4
For every ton of kelp	1	6
For every hundredweight of hemp, cordage or plaister hair	0	6
For every empty hogshead	0	2
For every empty barrel	0	1
All packages not ascertained as to size or weight to pay a sixth part of the freight, or according to the bulk, barrel, or cwt.	0	3

(See schedule of Act).

* Levied, 1*d.*
† Levied, 2*d.*
‡ Levied, 1*s.* 4*d.* per 100 barrels of lime.

The maximum rates are levied, except on potatoes, animals, and lime.

The proprietor may fix on articles not specified in the foregoing schedule such reasonable rates as he may think fit, provided they do not exceed one fourth of the freight. (See sec. 13 of Act.)

Goods remaining on any wharf or place belonging to the harbour for a period longer than forty-eight hours, to be liable to similar duties for every successive period of forty-eight hours that they shall so remain. (See sec. 18 of Act.)

Gross amount levied on vessels and goods, &c. annually, on an average of the last ten years, about 30*l.*

These dues are leviable under the powers of the Act 58 Geo. 3. cap. lxi., and are the private property of Colonel James Macdoual, the owner of the harbour.

Under the 4th section of the Act, the proprietor was bound, within four years after the passing of the Act, to expend 6,000*l.* in constructing the harbour, and other works connected therewith.

The limits of the harbour, under the 5th section of the Act, extend from Carneveclan Point in a northerly direction to Portavadie, and from those points, by two lines produced at right angles, to Inshanks Park; and the dues are claimed throughout, but in practice they are only levied within the harbour.

Power is given by the 14th section to reduce, and again raise the dues, but not exceeding the statutable rates.

PORT PATRICK.

Port Patrick.

E. H. Blair, Esq.

DESCRIPTION OF THE DUES AND CHARGES LEVIABLE BY EDWARD HUNTER BLAIR, ESQ, AT PORT PATRICK.

1. ANCHORAGE DUES.

$\frac{1}{4}d.$ per ton on vessels.

2. ON ANIMALS landed or shipped.

On cattle, 2*d.* per head.
On sheep, 6*d.* per score.
On horses, 2*d.* each.

These dues are leviable, under Charter of Resignation by the Crown, and are the private property of Edward Hunter Blair, Esq.; from the smallness, however, of their value, they have ceased to be collected for the last seven years.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of STRANRAER, in 1852.

Places within the Customs Port of Stranraer.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Stranraer - -	Municipal Corporation of Stranraer, as Harbour Trustees -	Let in 1854 for 1,065 0 0		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			1,065 0 0	
Drumore - -	The Earl of Stair - -	Let for 30 0 0	30 0 0	
Port Logan -	Col. James Macdoual - -	About *30 0 0	30 0 0	
Port Patrick -	Edward Hunter Blair, Esq. -	Not levied.	—	
				1,125 0 0

* Annually on an average of the last ten years.

Appendix A.

Wigtown Customs Port.

CUSTOMS PORT OF WIGTOWN.

The Customs Port of Wigtown extends from the south side of Gillespie Burn, the south-eastern limit of the Customs Port of Stranraer, to Kirk Andrew Burn, the western limit of the Customs Port of Dumfries.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Port.

The Municipal Corporation of Wigtown, at Wigtown; the Earl of Galloway, at Baldoon; the Earl of Galloway, at Carty; a Committee of Management for Garliestown Harbour, at Garlieston; Sir William Maxwell, Bart., at Port William; the Municipal Corporation of Whithorn, at Whithorn; H. G. S. Murray, Esq., at Gatehouse; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

Wigtown.

Municipal Corporation.

WIGTOWN.

Description of Dues and Charges levied by the Municipal Corporation of Wigtown.

1. Dues on Vessels.

One penny per register ton on all vessels coming into the harbour.

One halfpenny per ton for perches on all vessels coming within the buoys, except the ferry boats, fishing and pleasure boats, or vessels trading within the district of the custom house, for which the owners are to pay as the magistrates and council may fix.

2. Town Dues.

Imports.	s.	d.
Leather, tallow, soap, candles, tobacco, ropes, hemp, sugars, molasses, earthenware, groceries, and other similar articles, bale goods, &c. - - - - ton	0	10
But no charge to be made for such articles when under one hundredweight.		
Lead, per ton; lime and coals, per 100 bushels - - - - -	0	8
Timber and deals, per load; lathwood, per fathom; staves, per 1,000; iron and castings, per ton	0	6
Salt and slates, per ton; slates, per 1,000; furniture, per ton of 40 cubic feet - - -	0	4
Freestone, per ton - - - - - -	0	3
Mahogany, per 100 superficial feet; tea, per chest - - - - -	0	2
Bricks or tiles, per 1,000; tar and herrings, per barrel; flour, per bag - - -	0	1
Horses and black cattle, each - - - - - - -	0	3
Sheep, lambs, calves, swine, and hides - - - - - -	0	0½
Four-wheeled carriages - - - - - - -	1	0
Two do. do. - - - - - - - -	0	6
Wine and spirits, per puncheon - - - - - -	0	6
And for smaller quantities in proportion.		
Porter and ale, per barrel - - - - - - -	0	2

Exports.		
Wool, per pack; carts, each; barrel staves, per 1,000 - - - -	0	4
Horses and black cattle, each - - - - - - -	0	3
Wheat, barley, bear or bigg, oats, oatmeal, pease, beans, rye, per boll - - -	0	1
Sheep, lambs, calves, swine, each; potatoes, per boll - - - - -	0	0½
Bone manure, per 100 bushels, imperial - - - - -	0	6
Turnips, per ton - - - - - - - -	0	1
Flour, of all kinds, per bag or barrel - - - - - -	0	1
Four-wheeled carriages - - - - - - -	1	0
Two-wheeled do. - - - - - - - -	0	6
Bale goods, per ton - - - - - - -	0	10
But no charge for articles under one hundredweight.		
Any other articles exported, and not here enumerated, to be paid for at the same rate as imports.		

Leased in 1853 for 110*l.*

These are ancient dues the property of the Municipal Corporation of Wigtown; they form part of the general revenue of the burgh, subject to the obligation to keep up the harbour and afford harbour ground and anchorage. The sums paid to the burgh revenue on this account during the ten years ending 1853, amounted in the aggregate to 1,016*l.* 10*s.*, and the sum expended on the harbour during the same period was 1,086*l.* 15*s.* 9*d.*, of which 794*l.* 10*s.* 6*d.* was laid out on new works in 1847. To meet this expenditure the corporation borrowed the sum of 888*l.*; this debt is now reduced to 400*l.* The amount applied to harbour purposes in 1853 was 15*l.* 3*s.* 9*d.*, exclusive of interest and principal paid on account of the harbour debt.

The other corporate revenues amounted in 1853 to 458*l.* 15*s.* 1*d.*

The corporate revenues are charged with a debt of 1,000*l.*, of which 400*l.* was applied to the improvement and repair of the harbour.

BALDOON.

Baldoon.

The Earl of Galloway.

Dues are levied by the Earl of Galloway for the use of his lordship's quay in Baldoon Creek. The amount levied annually, on an average of the last ten years, was 12*l.* 4*s.* 5*d.* The expenditure on the management and maintenance of the quay, &c. during the same period averaged 9*l.* 7*s.* per annum.

CARTY.

Carty.

The Earl of Galloway.

Dues are levied by the Earl of Galloway for the use of his lordship's quay at Carty. The amount levied annually, on an average of the last ten years, was 17*l.* 4*s.* The expenditure on the management and maintenance of the quay, &c. during the same period averaged 6*l.* 14*s.* 4*d.*

GARLIESTOWN.

Garliestown.

Committee of Management for the Harbour.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMITTEE OF MANAGEMENT FOR GARLIESTOWN HARBOUR.

1. TONNAGE DUTY.

	s.	*d.*
All vessels entering the harbour, to pay for each voyage - - - register ton	0	1½
Vessels entering the port, and sailing same tide, charged half tonnage dues only.		
Do. taking shelter - - - - - - - -	0	1

2. DUES ON GOODS.

	s.	*d.*
Grain of every description, meal and flour, exported by subscribers, to pay per boll -	0	0¾
Do. exported by non-subscribers, per do. -	0	1½
Any person paying one guinea shall be a subscriber.		
Potatoes - - - - ton	0	1½
Do. by non-subscribers - - - -	0	3
Each sheep and lamb - - -	0	0½
Black cattle, exported - - - head	0	3
Store do. do. - - - do.	0	2
Do. imported - - do.	0	1½
Horses - - - - each	1	0
Pigs - - - - do.	0	2
Lime, coals, bone-dust and carbon, ton of 16 bushels	0	1
Slates and freestone - - - ton	0	3
Timber - - - load of 50 feet	0	3
Timber having paid import dues exempt from paying export dues.		
Sugar - - - - - cwt.	0	0¾
Tea - - - - - chest	0	4½
Cheese - - - - cwt.	0	1
Merchant goods having paid import dues, exempt from paying export dues.		
Casks of tallow - - - each	0	6
Barrels of herrings and tar - - do.	0	1½
Crates of earthenware - - do.	0	4
Chimney pots - - - dozen	0	1
Hemp, imported, per ton; and cordage, exported, not charged if it has previously paid import dues on hemp - - - -	1	0
Salt - - - - ton	0	1½
Iron and steel - - - cwt.	0	0½
Fish - - - box	0	1½
Bricks and tiles - - - 1,000	0	6
Hay - - - - cartload	0	1½
Wool - - - - pack	0	3
Merchant goods, in small parcels - 1*d.* to 1*s.* of freight	0	1
Hides, exported or imported - each	0	1
Oak bark - - - - ton	0	6
Whiskey, exported or imported - puncheon	0	9
Rum do. do. - - do.	0	9
Small casks in proportion.		
Porter and ale - - - barrel	0	3
Each four-wheeled carriage or coach - -	2	6
Do. do. phæton - - -	2	0
Each two-wheeled do. - - -	0	9
Barrel staves - - - 1,000	0	2
Fishing boats visiting the harbour, to pay, for each season - - - - ton	0	0
Guano - - - - - do.	0	3
Passenger's luggage exempt.		
Furniture - - - - - cart	1	0
Farina - - - - - sack	0	1½
Turnips - - - - ton	0	1
Do. to non-subscribers - - do.	0	1½
Oil cake - - - - - do.	0	3
Bacon - - - - - - do.	1	0
Game boxes - - - - each	0	2

Let annually on an average of the last ten years for 141*l.* 18*s.*

These dues are levied, by consent, by a committee of management for the harbour, who are chosen annually by the subscribers to the harbour; the proceeds are applied to its maintenance, extension, and improvement.

The harbour debt amounts to about 500*l.*

PORT WILLIAM.

Port William

Sir W. Maxwell, Bart.

DESCRIPTION OF DUES AND CHARGES LEVIED BY SIR WILLIAM MAXWELL, BART., AT PORT WILLIAM.

1. HARBOUR DUES.

2*d.* per register ton on all vessels coming into the harbour to discharge or load cargoes.
1*d.* per register ton on all vessels windbound.

Appendix A.

Wigtown Customs Port—*cont.*

Port William—*cont.*

Sir W. Maxwell, Bart—*cont.*

2. Dues on Imports and Exports.

Dues on Exports.

	s.	d.
Wool - - - pack	0	4
Carts - - - - each	0	4
Barrel staves - - - 1,000	0	4
Horses and black cattle - - each	0	3
Wheat, barley, or bigg, oats, oatmeal, pease, beans, rye - - - - boll	0	1½
Sheep, lambs, calves, swine - each	0	1½
Potatoes - - - - boll	0	1½
Bone manure - 100 bushels, imperial	0	1½
Turnips - - - - ton	0	1½
Flour of all kinds - - bag or bar	0	1½
Four-wheel carriages - - each	1	0
Two do. - - - - do.	0	6
Bale goods - - - - ton	0	10

But no charge for articles under one cwt.

Any other articles exported, and not here enumerated, to be paid for at the same rate as imports.

Dues on Imports.

	s.	d.
Heather, tobacco, tallow, soap, candles, ropes, hemp, sugars, molasses, earthenware, groceries and other similar articles, bale goods, &c. ton	1	0
But no charge to be made for such articles under one cwt.		
Lead - - - - ton	1	0
Lime - - - 100 bushels	1	0
Timber and deals - - load	0	6
Lathwood - - - fathom	0	6
Staves - - - 1,000	0	6
Iron and castings - - - ton	0	6
Salt and slates - ton of 40 cubic feet	0	6
Freestone - - - - ton	0	4
Mahogany - - 100 superficial feet	0	2
Teas - - - - chest	0	2
Wine and spirits, per puncheon, and for smaller quantities in proportion - -	0	6
Porter and ale - - - barrel	0	2
Coals - - - - ton	0	3

Gross amount levied annually, about 120*l.*

These dues are levied by Sir William Maxwell, Bart., the owner of the harbour, who it is stated expends them on its repair, improvement, and management.

Isle of Whithorn.

ISLE OF WHITHORN.

Municipal Corporation.

Description of Dues and Charges levied by the Municipal Corporation of the Isle of Whithorn.

1. Dues on Vessels.

1½*d.* per ton on every coasting vessel entering the harbour.
3*d.* per ton on every foreign vessel.

2. Dues on Goods.

	s.	d.
Horses and mares, exported and imported - each	1	0
Black cattle - - - - do.	0	3
Sheep and lambs - - - do.	0	2
Swine - - - - do.	0	1½
Oats, bear, and barley - boll of 12 bushels	0	2
Wheat - - - boll	0	2
Oatmeal - - - - do.	0	2
Flour - - bag or barrel	0	2
Potatoes - - boll of 16 bushels	0	2
Turnips - - - ton	0	2
Tar and herrings - - barrel	0	2
Old bark - - - ton	1	0
Freestone - - - do.	0	2
Coals and lime - - 100 bushels	1	6
Salt - - - - ton	0	6
Brick and tiles - - 1,000	1	0
Slates - - - - - ton	0	6
Guano - - - do.	0	6
Oil cake - - - do.	1	0
Bones - - 100 bushels	0	6
Farina - - - - ton	1	0
Foreign timber - - 100 feet	1	0
British do. - - - - do.	0	6
Household furniture - - cartload	1	0
Salted and dried hides - - 100	0	2
Tanned leather - - - - cwt.	0	1
Wool - - - - - do.	0	2
Hay - - - - cartload	0	6
Cast iron metal - - ton	0	6
All merchants' goods - - - cwt.	0	1

Let, together with the custom dues, in 1854, for 95*l.*

These are ancient dues the property of the Municipal Corporation of Whithorn; they form part of the general revenue of the burgh, which supplies the necessary expenditure for the repairs of the harbour. The sum expended on this account, in 1854, was 31*l.* 11*s.* 7*d.*

The other corporate revenues in that year amounted to 38*l.* 9*s.*

A debt is charged on the burgh revenues, but the amount has not been stated.

The Corporation of Whithorn claims jurisdiction from Clarkburn, in the parish of Claperton, on the west, to Egerness Point or Peckhom, in the parish of Sorbie, on the north-east, including the harbours of the Isle of Whithorn and Garliestown; but over the latter of these the corporation does not at present exercise its claim.

Gatehouse.

GATEHOUSE.

H. G. S. Murray, Esq.

Description of Dues and Charges levied by H. G. S. Murray, Esq., of Broughton, at Gatehouse.

1. Tonnage Duty.

2*d.* per ton on vessels.

Gross amount levied, about 20*l.* annually.

These dues are levied by the tenant of Horatio Granville Stewart Murray, Esq., who has erected the harbour. The tenant keeps the harbour in repair, the expense of which averages about 4*l.* annually.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of WIGTOWN, in 1852.

Places within the Customs Port of Wigtown.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Wigtown - -	Municipal Corporation -	Let in 1853 for 110 0 0		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees (England) - - -	Nil.		
			110 0 0	
Baldoon - -	The Earl of Galloway - -	*12 4 5	12 4 5	
Carty - -	The Earl of Galloway - -	*17 4 0	17 4 0	
Garliestown -	A Committee of Management for the Harbour - -	†141 18 0	141 18 0	
Port William -	Sir Wm. Maxwell, Bart. -	About 120 0 0	120 0 0	
Whithorn (Isle of)	Municipal Corporation - -	Let in 1854 for ‡95 0 0	95 0 0	
Gatehouse - -	H. G. S. Murray, Esq., of Broughton	About 20 0 0	20 0 0	
				516 6 5

* Annually on an average of the last ten years.
† Let for this sum annually on an average of the last ten years.
‡ Including the Customs duties.

CUSTOMS PORT OF DUMFRIES.

Dumfries Customs Port.

The Customs Port of Dumfries extends from Kirk Andrews Burn, the eastern limit of the Customs Port of Wigtown, to Southerness Point, and thence up the middle of the Solway Firth to the entrance of the River or Water of Sark.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS PORT.

The Commissioners for the improvement of the navigation of the River Nith at Dumfries; the Urr Navigation Improvement Committee, at Barlochan; a Committee of Shipowners, at Dalbeattie; the Municipal Corporation of Kirkcudbright, as Harbour Trustees, at Kirkcudbright; the Warden and Assistants of Dover Harbour (see Dover, England); the Ramsgate Harbour Trustees (see Ramsgate, England).

DUMFRIES.

Dumfries.

River Nith Commissioners.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMISSIONERS FOR THE IMPROVEMENT OF THE NAVIGATION OF THE RIVER NITH.

1. TONNAGE DUES.

Under the 11th section of the Act 51 Geo. III. c. cxlvii., the Commissioners are entitled to levy the following rates or duties:—

For every ship or vessel which shall come into the river from any foreign parts, the sum of sixpence sterling per ton register.
And for every ship or vessel which shall enter the river from any part of the coast of Great Britain and Ireland, and Isle of Man, the sum of twopence sterling per ton register.
For every ship or vessel that shall come to an anchor at or near to Cassethorne, except such as are chartered to the port of Dumfries, the sum of one penny sterling per ton register, as for lights and buoys.

Vessels driven in by stress of weather exempt. (See section 12 of Act.)
The maximum rates are levied.
Gross amount levied in 1852, 98*l.* 19*s.* 5*d.*

Appendix A.

Dumfries Customs Port—*cont*

Dumfries—*cont*

River Nith Commissioners—*cont.*

2. Dues on Imports and Exports.

The trustees are also empowered to levy under the same section the following rates on goods :—

For every ton of goods, wares, or merchandise, including slate and foreign timber, which shall be imported into the river (except coals, lime or limestone), the sum of one shilling and twopence sterling, and so in proportion for every greater or less quantity. The maximum rate is levied.

For every ton of goods, wares, or merchandise, which shall be loaded or shipped, or exported from the river (except coals, lime, or limestone), the sum of one shilling and twopence sterling, and so in proportion for a greater or less quantity. The maximum rate is levied.

For every ton of coals, containing twenty hundredweight, the sum of sixpence sterling. In practice levied one penny per ton.

For every ton of lime or limestone imported into or exported from the river, the sum of sixpence sterling. In practice levied one penny per ton.

Gross amount levied in 1852, 477*l.* 19*s.* 3¾*d.*

These dues are leviable by Commissioners appointed by the Act, 51 Geo. III. c. cxlvii., and their successors, and are applicable, after defraying the charges of collection and management, to the improvement of the navigation of the River Nith, harbour and ports thereof, and roads leading thereto, and to erecting lighthouses, and affixing lights on both sides of the river where necessary, and to placing buoys upon the beach, affixing cranes upon the quays, and to the performance of every other thing necessary for the safety of the shipping and goods belonging to the port, and to no other end or purpose whatsoever. (See section 11 of Act.)

The limits of the jurisdiction of the Commissioners embrace the River Nith, including both banks from Southerness to the caul of Dumfries. The dues are levied throughout.

The Commissioners are bound to submit annually to the Commissioners of Land Tax for the county of Dumfries and stewartry of Kirkcudbright their accounts, an abstract of which is to be published in one of the local newspapers.

Under the powers of the 28th and 32nd sections, the Commissioners are empowered to license meters and weighers, who are entitled to charge 2*d.* for each cartload of goods weighed or measured.

The 56th section empowers Commissioners, with the consent of the persons entitled to five sixths of the harbour debt, to reduce and suspend the several rates and duties, and again to raise or re-impose them, but not exceeding the statutable rates. This power has been exercised, in respect to the dues on coal and lime, to enable coasters to compete with the railways.

A debt of 790*l.* 8*s.* 11*d.* is charged on the harbour dues. The Commissioners possess no other revenues.

Barlochan.

Urr Navigation Improvement Committee.

BARLOCHAN.

Description of Dues and Charges levied by the Urr Navigation Improvement Committee at Barlochan.

1. Tonnage Dues.

1*d.* per register ton on all vessels having cargoes (inwards).
½*d.* per ton on vessels in ballast.

2. Dues on Goods.

1*d.* per ton on all heavy cargoes; on light goods, such as timber, bark, &c., the rate is charged on the register tonnage (outwards).

Gross amount levied on ships and goods in 1852, 25*l.* 17*s.* 2*d.*

These dues are levied by consent, by a committee of landed proprietors of the district, shipowners, and others, and are appropriated to the improvement and maintenance of the harbour.

It is stated that 1,260*l.* has been expended by the committee in enlarging and improving the navigation of the River Urr; of this sum 260*l.* was received from the Commissioners of Supply of the county, 760*l* was raised by subscription (besides the land given for the extension of the barbour), and 240*l.* was borrowed on the personal security of the committee, which sum still remains unpaid.

Dalbeattie.

Committee of Shipowners.

DALBEATTIE.

Description of Dues and Charges levied by a Committee of Shipowners at Dalbeattie.

1. Dues on Vessels.

1*d.* per ton register on every vessel inwards with a cargo.

2. Dues on Goods.

½*d.* per ton on cargoes outwards.

Gross amount levied on ships and on goods in 1854, 28*l.* 6*s.* 9*d.*

These dues are levied, by consent, by a committee of shipowners, and are expended on the maintenance and improvement of the harbour, and a towing path for a distance of nearly five miles along the bank of the river.

It is stated that a considerable sum subscribed by the neighbouring land proprietors and shipowners, has been laid out on improving the harbour and navigation.

KIRKCUDBRIGHT.

Description of the Dues and Charges levied by the Municipal Corporation of Kirkcudbright, as Harbour Trustees.

1. Rates on Vessels entering or using the Harbour, and Anchorage Dues.

Under the powers of the 14th section of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., the Municipal Corporation of Kirkcudbright are entitled to levy on vessels entering or using the harbour, and as anchorage dues, any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule :—

	s.	d.
For every vessel under the burden of 100 tons - - - - - ton	0	1
For every vessel of the burden of 100 tons and upwards - - - - do.	0	1½
All lighters from any vessel in the roads shall be exempted from rates, but if the vessel do not enter the harbour, every lighter shall pay for each trip - - - - - -	0	1
Steamers on pleasure trips - - - - - - - trip	5	0
All boats entirely open landing or taking on board goods, or dried or salted fish - - each	0	6
All drave or large boats entering the harbour or precincts thereof with fresh fish - do.	0	4
For every vessel coming to an anchor south of the Grange Burn - - - ton	0	0½
" " windbound, loaded or in ballast, north of the Grange Burn - do.	0	0½
" " coming to an anchor in the Manxman's Lake, and running up the river north of the Grange Burn, without a receipt from the collector of anchorage at the lake - ton	0	0½

The maximum rates are charged.

Gross amount levied in 1854, 150*l.* 10*s.* 3*d.*

2. Rates on Goods shipped or unshipped at the Harbour.

Under the same section of the "Burgh Harbours (Scotland) Act, 1853," the Municipal Corporation of Kirkcudbright are entitled to levy on all goods shipped or unshipped at the harbour, any sums not exceeding the rates as adjusted and approved by the Board of Trade, and specified in the following schedule :—

	s.	d.
Ale - - - - hhd.	0	3
Ale, bottled - - - barrel bulk	0	2
Bark - - - - ton	0	6
Beef or pork - - - do.	1	4
Do. - - - - barrel	0	2
Blubber - - ton of 252 gallons	0	6
Bone dust - - - - ton	0	2
Bones of cattle - - - do.	0	2
Bottles - - - - gross	0	2
Bricks - - - - 1,000	0	1
Casks, empty, not being returned packages puncheon	0	2
Other casks in proportion.		
Cattle:—		
Bulls - - - each	0	3
Cows and oxen - - - do.	0	2
Calves - - - do.	0	0½
Horses - - - do.	0	2
Pigs - - - do.	0	0½
Ships - - - score	0	6
Lambs - - - - do.	0	3
Chalk - - - - ton	0	4
Chimney cans - - 100	1	4
Clay, fire, manufactured - - - ton	0	6
Common - - - - do.	0	2
Cloth, haberdashery, &c. - barrel bulk	0	2
Coaches :—		
Chaises, and other 4-wheeled carriages - each	0	8
Gigs, carts, and other 2-wheeled carriages each	0	6
Coals, Scotch, English, smithy, and culm - ton	0	1
Copper - - - - - ton	1	4
Corks - - - barrel bulk	0	2
Corn, viz.:		
Weat and malt - - quarter	0	1
Barley, beans, pease, tares, oats, rye, buckwheat, and Indian corn - quarter	0	0½
Crystal - - - barrel bulk	0	2
Dissolved bones and other artificial manures - ton	0	2
Dogs, sporting only - - each	0	2
Drugs - - - - barrel bulk	0	3
Earthenware - - - crate	0	4
Eggs - - - - barrel bulk	0	2
Fish, dried and salted - - ton	0	8
Haddocks, cod, salmon, and all fresh fish not enumerated - barrel bulk not exceeding 7 cubic feet	0	2
Flax - - - - ton	0	8
Flour - - - - sack	0	1
Do. - - - - barrel	0	0¾
Glass - - barrel bulk	0	3
Groceries, viz. :		
Almonds, figs, cinnamon, currants, pepper, pimento, plumes, prunes, raisins, and the like - - - barrel bulk	0	3
Guano - - - - ton	0	3
Gunpowder - - - barrel	0	3
Hardware - - - barrel bulk	0	3
Hares - - - - dozen	0	1
Do. - - when less than a dozen	0	0½
Hay - - - - - ton	0	8
Hemp - - - - do.	1	4
Herrings, fresh - - - cran	0	1
Cured - - - barrel	0	1
Hides :—		
Ox, cow, or horse, salted or dried - ton	1	4
Calf skins - - - 120	0	10
Sheep skins - - - do.	0	10
Lamb skins - - - do.	0	5
Hoops of wood - - - 1,500	0	6
Household furniture, new - barrel bulk	0	1
Belonging to parties changing their residence only - - - 10 barrels bulk	0	6
Husbandry utensils - - ton	1	0
Do - - - barrel bulk	0	2
Iron :—		
Bar, bolt, and rod - - - ton	0	4
Pig or old - - ton	0	1½
Kelp - - - do.	0	6
Lead, all kinds - - do.	1	4
Leather, tanned and dressed - - do.	1	0
Lime - - - - ton of 20 cwt.	0	1
Limestone - - - ton	0	1
Loam or moulding sand - - do.	0	1

Appendix A.

Dumfries Customs Port—*cont.*

Kirkcudbright—*cont.*

Municipal Corporation, as Harbour Trustees—*cont.*

	s.	d.
Machinery - - - - ton	1	4
Do. - - - barrel bulk	0	3
Manure, street - - - ton	0	2
Meal - - - bag of 280 lbs., (boll)	0	1
Milk - - - 3 large pitchers	0	0½
Musical instruments - - barrel bulk	0	3
Oils - - - - ton	1	0
Oil cake - - - - do.	0	3
Ores :—		
Copper, iron, lead, and other ores - do.	0	8
Passengers' luggage, not exceeding 4 barrels bulk, free.		
All above 4 barrels bulk - - barrel bulk	0	3
Peats - - - ton	0	3
Pitch - - - - barrel	0	2
Porter - - - - hhd.	0	4
Bottled - - - barrel bulk	0	2
Potatoes - - - - ton	0	4
Poultry, including pigeons, game, &c. - dozen	0	1
Any less quantity - - -	0	0½
Rabbits - - - dozen	0	0½
Any less quantity - - -	0	0½
Rags, linen - - - ton	1	0
Other rags, old ropes, and the like - do.	0	6
Rape cakes and oil cake - - do.	0	3
Salt - - - - do.	0	2
Seeds, flax and rape - - hhd.	0	6
Flax - - - barrel	0	3
Flax in bulk - - quarter	0	2
Clover - - - ton	1	4
Garden - - - ton	1	4
Hemp and canary - do.	1	4
Rye grass - - 8 bushels	0	1
Skins, seal - - - 120	0	8
Slates - - - - ton	0	4
Spirits, foreign and British - hhd. of 56 gallons	0	8
Stones, rubble - ton of 16 cubic feet	0	1
Hewn Ashlar freestone - - do.	0	2
Rough Ashlar freestone - - do.	0	1½
Pavement, not exceeding 3 inches thick, per 70 feet - - - -	0	2
Pavement, above 3 inches thick, per 16 cubic feet - - -	0	2
Scythe stones - - score	0	1
Millstones - - - each	0	8
Stones quarried in the river to be exempted.		
Steel - - - - ton	1	4
Sugar and molasses - - do.	0	9
Tallow - - - - do.	1	0
Tar - - - - barrel	0	2
Tea - - - - chest	0	3
Tiles, roofing - - - 1,000	0	9
or pipes for draining, 3 inche diameter and under - - - 1,000	0	2
or pipes for draining, above 3 inches diameter - - 1,000	0	4
Tin of all kinds - - - ton	1	4
Tobacco - - - - do.	2	6
Treenails, under 2 feet in length - 1,000	0	6
Exceeding 2 feet in length - do.	1	0
Turnips - - - ton	0	3
Turpentine - - - hhd.	0	8
Vegetables - - - cartload	0	2
Vinegar - - - - hhd.	0	6
Vitriol - - - carboy	0	2
Whalebone - - - ton	2	6
Wine - - - hhd.	0	8
Bottled - - barrel bulk	0	4
Wood :—		
Fir, pine, and other descriptions, not enumurated - - load of 50 feet	0	4
Oak or wainscot - - - do.	0	8
Firewood - - - fathom	0	3
Laths and lathwood, fathom of 216 cubic feet - - - - -	1	0
Handspokes - - - 120	0	10
Oars - - - do.	2	6
Spars under 22 feet in length, above 2½ and under 4 inches diameter - 120	2	6
Spars 3½ inches in diameter, and under 120	0	4
Spars 22 feet in length and upwards, and not exceeding 4 inches in diameter - 120	6	6
Spars of all lengths, above 4 and under 6 inches in diameter - - 120	12	0
Spokes of wheels, not exceeding 2 feet in length - - - 120	0	4
Spokes of wheels exceeding 2 feet in length, 120	0	6
Wedges, - - - 1000	0	6
Pipe staves, and others in proportion standard hundred	1	0
Lignum vitæ, fustic, logwood, mahogany, and rosewood - - ton	1	4
Wool - - - - cwt.	0	1
Yarn - - - - ton	1	0
Zinc - - - - do.	1	4
All other goods not particularly enumerated in the above table :		
Light goods - - - barrel bulk	0	2
Heavy goods - - - ton	1	4

In charging the rates on goods, the gross weight or measurement of all goods to be taken ; and for any less weights, measures, and quantities than those above specified, a proportion of the respective rates shall be charged.

Five cubic feet, not exceeding two and a half cwt., to be rated as a barrel bulk ; but when the weight of five cubic feet is greater than two and a half cwt., then two and a half cwt. to be rated as a barrel bulk.

The maximum rates are charged.

Gross amount levied in 1854, 190*l.* 4*s.* 4*d.*

3. Rates for the Use of Cranes, Weighing Machines, and Sheds.

Under the provisions of the same section, the corporation are empowered to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates, as adjusted and approved by the Board of Trade, and set forth in the following table : —

1st.—Rates of Cranage.

				s.	d.
All goods or packages not exceeding one ton				0	3
Exceeding one ton, and not exceeding two tons				0	4
„ two tons	„	three tons		0	6
„ three tons	„	four tons		0	8
„ four tons	„	five tons		0	10
„ five tons	„	six tons		1	0
„ six tons	„	seven tons		1	2
„ seven tons	„	eight tons		1	4
„ eight tons	„	nine tons		1	8
„ nine tons	„	ten tons		2	0
„ ten tons				3	0

2d.—Weighing Machines.

For goods weighed, one penny for each ton or part of a ton.

3d.—Shed Dues.

For each ton of goods of eight barrels bulk, or for each ton of goods of twenty cwt. which shall remain in the sheds, or on the quays of the harbour, for a longer time than forty-eight hours, the sum of threepence ; and the sum of one penny halfpenny per ton for each day during which such goods shall remain after the first forty-eight hours.

Nothing levied in 1854.

These dues are leviable by the Municipal Corporation of Kirkcudbright, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. cap. 93., which has been adopted in the Burgh of Kirkcudbright, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.)

The 12th, 13th, and 14th sections of the "Burgh Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the Schedule A. of that Act), is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh.

If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the Corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the re-adjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.)

The 15th section of the Act abolishes all exclusive privileges possessed or claimed by freemen or burgesses of the burgh of exemption from payment in whole or in part of harbour duties.

The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, together with a statement of the average revenue of the harbour for the three years preceding the adoption of the Act.

The debt charged on the harbour revenues amounts to 2,230*l.* 8*s.* 8*d.*; the whole of which was incurred prior to the adoption of the "Burgh Harbours (Scotland) Act, 1853."

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Customs Port of DUMFRIES, in 1852.

Places within the Customs Port of Dumfries.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
Dumfries - -	Commissioners for the Improvement of the Nith - -	576 18 11¾		
	Warden and Assistants of Dover Harbour (England) - -	Nil.		
	Ramsgate Harbour Trustees -	Nil.		
			576 18 11¾	
Barlochan - -	Urr Navigation Improvement Committee - -	25 17 2	25 17 2	
Dalbeattie - -	Committee of Shipowners -	*28 6 9	28 6 9	
Kirkcudbright -	Municipal Corporation as Harbour Trustees - -	*340 14 7	340 14 7	
				971 17 5¾

* For the year 1854.

APPENDIX A.

Summary of the Scotch Ports, 1852.

SUMMARY of the GROSS AMOUNTS (as far as they can be ascertained) of the DUES levied on SHIPS and on GOODS CARRIED in SHIPS, within the several Customs Ports throughout SCOTLAND, in 1852.

Customs Port of—	£	s.	d.
Berwick-on-Tweed (part of)	175	16	7½
Leith	*24,534	8	7¼
Borrowstounness	1,879	0	3
Grangemouth	20	17	0
Alloa	950	5	2½
Kirkcaldy	3,172	3	4¾
Perth	1,824	15	6
Dundee	18,889	2	4½
Aberbrothwick	2,751	17	5½
Montrose	3,841	12	9
Aberdeen	16,764	16	10
Peterhead	5,400	2	8½
Banff	2,450	4	4
Inverness	5,510	14	10½
Wick	2,315	13	8
Kirkwall	180	14	0
Lerwick	Nil.		
Stornoway	Nil.		
Campbeltown	1,131	10	11½
Glasgow	70,962	5	1
Port Glasgow	3,216	9	5
Greenock	21,202	16	9½
Irvine	10,320	12	0½
Ayr	2,100	6	1½
Stranraer	1,125	0	0
Wigtown	516	6	5
Dumfries	971	17	5¾
TOTAL†	202,209	9	10¾

* Exclusive of the dues levied by the Municipal Corporation of North Berwick.

† These figures are exclusive of the dues leviable solely for the use of harbour and dock works under Acts of Parliament. They include the differential dues on foreign privileged vessels, paid out of the Consolidated Fund, which amounted in 1852 to 580*l.* 16*s.* 11*d.*

APPENDIX B. No. 1.

Abstract of the differential dues on foreign vessels.

ABSTRACT of the Amounts of the Differential Dues in respect of Foreign Privileged Vessels, and Goods carried in such Vessels, paid out of the Consolidated Fund; and of the Differential Dues (as far as can be ascertained) levied on Foreign Unprivileged Vessels, &c. by the several Local Authorities in Scotland in 1852.

Places and Titles of Local Authorities.	Differential Dues in respect of Foreign Privileged Vessels, &c. paid out of the Consolidated Fund in 1852.		Differential Dues levied on Foreign Unprivileged Vessels, &c. in 1852.	
	To the several Local Authorities at each Port.	Totals.	By the several Local Authorities at each Port.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
BERWICK-ON-TWEED CUSTOMS PORT (PART OF):				
Eyemouth Harbour Trustees	Nil.	—	Nil.	—
LEITH CUSTOMS PORT:				
Leith Harbour and Docks Commissioners	Nil (a).		Nil.	
Granton, Duke of Buccleuch and Queensberry	Nil.		Nil.	
Fisherrow, Municipal Corporation of Musselburgh, as Harbour Trustees of Fisherrow	Nil.		Nil.	
		—		—
BORROWSTOUNNESS CUSTOMS PORT:				
Inverkeithing, Municipal Corporation	Nil.	—	Nil.	—
GRANGEMOUTH CUSTOMS PORT:				
Grangemouth, Forth and Clyde Navigation Company	Nil.	—	Nil.	—
ALLOA CUSTOMS PORT:				
Stirling, Commissioners of the Forth Navigation	Nil (a).	—	12 0 0	12 0 0
KIRKCALDY CUSTOMS PORT:				
Anstruther Easter, Municipal Corporation	Nil.		About 0 10 0 Annually.	
Largo, Mrs. D. C. Durham	Nil.		Nil.	
Elie, William Baird, Esq.	Not stated.		Not stated.	
Dysart, Municipal Corporation	Nil.		Nil.	
Pittenweem, Municipal Corporation	Nil.		Nil.	
		—		0 10 0
PERTH CUSTOMS PORT:				
Perth Harbour Commissioners	Nil (a).	—	0 11 8	0 11 8
MONTROSE CUSTOMS PORT:				
Gourdon, James Farquhar, Esq.	Nil.	—	Nil.	—
ABERDEEN CUSTOMS PORT:				
Aberdeen Harbour Commissioners	Nil (a).	—	Nil.	—
PETERHEAD CUSTOMS PORT:				
Peterhead Harbour Trustees	Nil.		Nil.	
Boddam, the Earl of Aberdeen	Nil (a).		Nil.	
		—		—
FRASERBURGH CUSTOMS PORT:				
Fraserbugh Harbour Commissioners	Nil (b).	—	Nil (b).	—
BANFF CUSTOMS PORT:				
Macduff, the Trustees of the late Earl of Fife	Nil.	—	Nil.	—

(a) In these ports, differential dues are chargeable only on foreign unprivileged vessels.
(b) The differential duties on foreign vessels have been abolished by the Lords of the Treasury.

Appendix B.

No. 1.

Abstract of the differential dues on foreign vessels—*cont.*

Abstract of the Amounts of the Differential Dues in respect of Foreign Privileged Vessels, and Goods carried in such Vessels, paid out of the Consolidated Fund, &c. in 1852—*cont.*

Places and Titles of Local Authorities.	Differential Dues in respect of Foreign Privileged Vessels, &c. paid out of the Consolidated Fund in 1852.		Differential Dues levied on Foreign Unprivileged Vessels, &c. in 1852.	
	To the several Local Authorities at each Port.	Totals.	By the several Local Authorities at each Port.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Inverness Customs Port:				
Stotfield and Lossiemouth Harbour Company	Nil.	—	Nil.	—
Wick Customs Port:				
Wick, British Fisheries Society	Nil (a.)		Nil.	
Helmsdale, the Duke of Sutherland	Nil.		Nil.	
Little Ferry, the Duke of Sutherland	Nil (a.)		Nil.	
		—		—
Campbeltown Customs Port:				
Campbeltown Harbour Trustees	Nil.	—	Nil.	—
Glasgow Customs Port and other Customs Ports:				
Glasgow and other Places, Cumbrae Light Trustees	251 13 10	251 13 10	Not stated.	—
Port Glasow:				
Port Glasgow Harbour Trustees	34 5 1	34 5 1	Nil.	—
Greenock Customs Port:				
Greenock Harbour Trustees	294 18 0		7 3 0	
Tobermory, British Fisheries Society as Harbour Trustees	Nil.		Nil.	
		294 18 0		7 3 0
Irvine Customs Port:				
Irvine Harbour Trustees	Nil.		Nil.	
Troon, the Duke of Portland	Nil.		Nil.	
Saltcoats, Harbour Trustees	Nil (a.)		Nil.	
		—		—
Ayr Customs Port:				
Ayr Harbour Trustees	Nil.	—	Nil.	—
Totals	580 16 11		—	20 4 8
		601 1 7		

(a.) In these ports differential dues are chargeable only on foreign unprivileged vessels.

APPENDIX B. No. 2.

LIST OF EXEMPTIONS, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports.

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
LEITH CUSTOMS PORT:		
Leith.		
All fresh fish for the markets of Edinburgh, Leith, and Newhaven.	Leith - -	2. Dues on imports, levied by the Harbour and Docks Commissioners of Leith. (See Appendix A., p. 6.)
Fisherrow.		
Fish and oysters imported, not purchased at other ports, imported by traders belonging to Fisherrow.	Fisherrow - -	2. Dues on imports, levied by the Municipal Corporation of Musselburgh, as Harbour Trustees of Fisherrow. (See Appendix A., p. 13.)
North Berwick.		
Burgesses of North Berwick -	North Berwick -	3. Shore dues, levied by the Municipal Corporation of North Berwick. (See Appendix A., p. 25.)
BORROWSTOUNNESS CUSTOMS PORT:		
Borrowstounness.		
Fish and oysters imported, not purchased at other ports, imported by traders belonging to Borrowstounness.	Borrowstounness -	2. Dues on imports, levied by the Trustees of the Harbour of Borrowstounness. (See Appendix A., p. 27.)
Inverkeithing.		
Burgesses residing and bearing scot and lot in the burgh.	Inverkeithing - -	1. Shore dues, levied by the Municipal Corporation of Inverkeithing. (See Appendix A., p. 31.) 2. Anchorage, levied by the Municipal Corporation of Inverkeithing. (See Appendix A., p. 32.)
Town's Boats - - - -	Inverkeithing - -	2. Anchorage, levied by the Municipal Corporation of Inverkeithing. (See Appendix A., p. 32.)
ALLOA CUSTOMS PORT:		
Alloa.		
Goods laden or unladen at the Alloa glasshouse pier, the produce of, or for the use of the glasshouse manufactory; also goods laden or unladen at Alloa Ferry and at the private landing places within the limits of the harbour.	Alloa - -	2. Shore dues, levied by the Alloa Harbour Trustees. (See Appendix A., p. 36.)
KIRKCALDY CUSTOMS PORT:		
Kirkcaldy.		
All fresh fish of every description brought into the burgh in small boats for sale, exclusively within the burgh, and not sold for the purpose of being cured.	Kirkcaldy - -	2. Shore dues, levied by the Harbour Commissioners. (See Appendix A., p. 45.)
Anstruther Easter.		
Freemen of Anstruther Easter, gratis burgesses of Anstruther Easter.	Anstruther Easter -	Custom roll of Anstruther Easter, and anchorages, and ringages, and berthages, levied by the Municipal Corporation of Anstruther Easter. (See Appendix A., p. 48.)
The privileged vessels cannot clearly be defined; reference is therefore made to the schedule.	Anstruther Easter -	Anchorages and ringages, and berthages, levied by the Municipal Corporation of Anstruther Easter. (See Appendix A., p. 50.)

APPENDIX B.

No. 2.

List of Exemptions —*cont.*

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont.*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
KIRKCALDY CUSTOMS PORT—*cont.*		
Anstruther Wester.		
Freemen bearing scot and lot -	Anstruther Wester -	2. Shore dues, leviable by the Municipal Corporation of Anstruther Wester. (See Appendix A., p. 51.)
Kinghorn.		
Freemen of the burgh - -	Kinghorn and Pettycur	1. Havening, silver, customs, and shore dues, levied by the Edinburgh, Perth, and Dundee Railway Company. (See Appendix A., p. 51.)
Elie.		
Inhabitants of Elie - -	Elie - -	1. Shore and harbour dues, levied by William Baird, Esq. (See Appendix A., p. 53.) 2. Anchorage dues, levied by William Baird, Esq. (See Appendix A., p. 54.)
Leven.		
Vessels belonging to persons resident at Leven.	Leven - -	1. Tonnage dues, levied by C. M. Christie, Esq. (See Appendix A., p. 54.)
Dysart.		
Vessels belonging to Burgesses of Dysart.	Dysart - -	1. Anchorage dues, levied by the Municipal Corporation of Dysart. (See Appendix A., p. 55.)
Burgesses, or freemen of Dysart residing in the burgh, or in the Mansion, Orchard, and Rectory, or liberties thereof.	Dysart - -	2. Shore dues (except those on coal), levied by the Municipal Corporation of Dysart. (See Appendix A., p. 55.)
Pittenweem.		
Freemen of Pittenweem and stranger burgesses.	Pittenweem - -	1. Shore dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 56.) 2. Plank mail, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.) 3. Beaconage, levied by the Municipal Corporation of Pittenweem. (See Appendix A, p. 57.) 4. Anchorage, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.) 5. Boom and crane dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.) 6. Steelyard dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.) 7. Customs, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
Sir John Anstruther - -	Pittenweem - -	1. Shore dues on all coal, or manufactures made from or wrought by coal on any part of Sir J. Anstruther's estate, exported, and on all materials and commodities imported for the use of such coal works, salt works, or other manufactories, levied by

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont.*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
KIRKCALDY CUSTOMS PORT—*cont.*		
Sir John Anstruther—*cont.*	Pittenweem—*cont.*	the Municipal Corporation of Pittenweem. (See Appendix A., p. 56.)
		4. Anchorage on all vessels exporting coal, salt, or any kind of manufactures made from or wrought by coal on any part of Sir J. Anstruther's estate, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
Burntisland.		
Burgesses residing and bearing scot and lot in the burgh.	Burntisland - -	1. Shore dues, levied by the Municipal Corporation of Burntisland, as Harbour Trustees. (See Appendix A., p. 58.)
Crail.		
Burgesses and inhabitants of Crail.	Anstruther Easter -	Anchorages, and ringages, and berthages levied by the Municipal Corporation of Anstruther Easter. (See Appendix A., p. 50.)
Freemen of Crail - -	Elie - -	1. Shore dues and harbour dues, levied by William Baird, Esq. (See Appendix A., p. 53.)
Vessels belonging to Crail -	Elie - - -	2. Anchorage dues, levied by William Baird, Esq. (See Appendix A., p. 54.)
Burgesses and inhabitants of Crail.	Pittenweem - -	1. Shore dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 56.)
		2. Plank mail, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
		3. Beaconage, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
		4. Anchorage, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
		5. Boom and crane dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
		6. Steelyard dues, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
		7. Customs, levied by the Municipal Corporation of Pittenweem. (See Appendix A., p. 57.)
Cellardyke.		
Burgesses of the burgh, and outlandish burgesses.	Cellardyke - -	1. Customs dues, leviable by the Municipal Corporation of Cellardyke. (See Appendix A, p. 63.)
Freemen - - -	Cellardyke - -	2. Harbour dues, leviable by the Municipal Corporation of Cellardyke. (See Appendix A., p. 63.)
Boats belonging to Cellardyke -	Anstruther Easter -	Anchorages, and ringages, and berthages, levied by the Municipal Corporation of Anstruther Easter. (See Appendix A., p. 50.)

APPENDIX B.

No. 2.

List of Exemptions —*cont.*

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont.*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
PERTH CUSTOMS PORT:		
Perth.		
Boats employed solely in conveying salmon and grilses from the fishing in the Tay to Perth.	Perth - -	1. Tonnage dues, levied by the Perth Harbour Commissioners. (See Appendix A., p. 64.)
Vessels, &c. coming to or frequenting any private quay, pier, or landing place within the harbour of Perth, at which the proprietor, or tenants of such proprietor, have right to export or import any goods.	Within the limits of the Harbour of Perth.	Do. do. do.
Goods exported or imported at such quays, piers, or landing places.	Do. - - -	2. Dues on imports or exports, levied by the Perth Harbour Commissioners. (See Appendix A., p. 64.)
DUNDEE CUSTOMS PORT:		
Dundee.		
Freemen (burgesses) of Dundee	Perth - -	2. Shore placks, levied by the Municipal Corporation of Dundee. (See Appendix A., p. 79.)
Andrews.		
Burgesses of the city, and townsmen, non-freemen.	St. Andrews - -	1. Tonnage dues, levied by the Municipal Corporation of St. Andrews. (See Appendix A., p. 79.)
Burgesses residing within the Parliamentary boundaries of the burgh.	St. Andrews - -	2. Dues on imports and exports, levied by the Municipal Corporation of St. Andrews. (See Appendix A., p. 79.)
Newport.		
Boats, pinnaces, or yawls belonging to Newport.	Newport - -	1. Harbour dues, levied by John Berry, Esq. (See Appendix A., p. 81.)
St. Monance.		
Freemen of St. Monance, and stranger burgesses.	St. Monance - -	1. Shore dues, anchorages, and customs, levied by the Municipal Corporation of St. Monance. (See Appendix A., p. 82.)
MONTROSE CUSTOMS PORT:		
Montrose.		
Residing burgesses and freemen	The basin of Montrose to the westward of the chain bridge and Inch bridge, across the river South Esk, and at Ferryden.	6. Shore dues (except on lime, limeshells, and ballast), levied by the Montrose Harbour Trustees (See Appendix A., p. 93.)
Gourdon.		
Dues on grain shipped, and coal and lime imported on account of Lord Arbuthnott, who is also privileged to grant a similar exemption to the whole or part of a cargo imported on any other person's account.	Gourdon - -	2. Dues on goods levied by James Farquhar, Esq. (See Appendix A., p. 95.)
ABERDEEN CUSTOMS PORT:		
Aberdeen		
Vessels belonging to Aberdeen -	Aberdeen - -	5. Ballast dues, levied by the Aberdeen Harbour Commissioners. (See Appendix A., p. 101.)
PETERHEAD CUSTOMS PORT:		
Peterhead.		
Burgesses of Peterhead, whether residing therein or not.	Peterhead - -	1. Duties on imports and exports, levied by the Peterhead Harbour Trustees. (See Appendix A., p. 104.)
Persons not being burgesses of Peterhead, but who reside and carry on trade therein.		
Vessels belonging to Peterhead -	Peterhead - -	2. Tonnage dues on vessels wintering in the harbour, levied by the Peterhead Harbour Trustees. (See Appendix A., p. 107.)

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont.*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
PETERHEAD CUSTOMS PORT—*cont.*		
Fraserburgh.		
Vessels and boats belonging to Fraserburgh.	Fraserburgh - -	1. Tonnage duties, levied by the Fraserburgh Harbour Commissioners. (See Appendix A., p. 111.)
Freemen of the town having 100*l.* value of heritage.	Freserburgh - -	2. Dues on goods, levied by the Fraserburgh Harbour Commissioners. (See Appendix A., p. 112.)
BANFF CUSTOMS PORT:		
Banff.		
Banff fishing boats, solely employed in fishing.	Banff - -	1. Harbour dues, levied by the Banff Harbour Trustees. (See Appendix A., p. 116.)
Burgesses of guild, burgesses of the incorporated trades, and privileged traders.	Banff - -	6. Shore dues, levied by the Banff Harbour Trustees. (See Appendix A., p. 117.)
Portsoy.		
Vessels belonging to Portsoy -	Portsoy - -	1. Harbour dues, levied by the Earl of Seafield. (See Appendix A., p. 120.)
		2. Shore dues, in respect of ballast, levied by the Earl of Seafield. (See Appendix A., p. 121.)
Cullen.		
Vessels belonging to Cullen -	Portsoy - -	Do. do. do.
Whitehills.		
Vessels belonging to Whitehills -	Portsoy - -	Do. do. do.
Blackpotts - - -		
Vessels belonging to Blackpotts	Portsoy - -	Do. do. do.
Cullen.		
Vessels belonging to Cullen -	Cullen - -	Do. do. do.
Portsoy.		
Vessels belonging to Portsoy -	Cullen - -	Do. do. do.
Whitehills.		
Vessels belonging to Whitehills	Cullen - -	Do. do. do.
Blackpotts.		
Vessels belonging to Blackpotts	Cullen - -	Do. do. do.
Whitehills.		
Vessels belonging to Whitehills	Whitehills - -	Do. do. do.
Portsoy.		
Vessels belonging to Portsoy -	Whitehills - -	Do. do. do.
Cullen.		
Vessels belonging to Cullen -	Whitehills - -	Do. do. do.
Blackpotts.		
Vessels belonging to Blackpotts	Whitehills - -	Do. do. do.
Blackpotts.		
Vessels belonging to Blackpotts	Blackpotts - -	Do. do. do.
Portsoy.		
Vessels belonging to Blackpotts	Blackpotts - -	Do. do. do.
Cullen.		
Vessels belonging to Cullen -	Blackpotts - -	Do. do. do.
Whitehills.		
Vessels belonging to Whitehills -	Blackpotts - -	Do. do. do.

APPENDIX B.

No. 2.

List of Exemptions —*cont.*

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont.*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
BANFF CUSTOMS PORT—*cont.*		
Macduff.		
Vessels belonging to Macduff -	Macduff - -	7. Water money, leviable by the trustees of the late Earl of Fife. (See Appendix A., p. 126.)
Feuars of Macduff - - -	Macduff - -	8. Dues on goods, (those on grain, guano, and herrings excepted,) levied by the trustees of the late Earl of Fife. (See Appendix A., p. 126.)
Gardenstown.		
Fishing boats or yawls, under five tons, belonging to Gardenstown, or any part of the lands of Troup.	Gardenstown - - -	1. Shore dues, levied by W. F. G. Campbell, Esq. (See Appendix A., p. 129.)
INVERNESS CUSTOMS PORT:		
Inverness.		
Boats belonging to the town, under five tons.	Inverness - -	1. Anchorage, leviable by the Inverness Harbour Trustees. (See Appendix A., p. 131.)
Hopeman.		
Boats belonging to the harbour	Hopeman - -	1. Shore dues in respect of white fish caught by boats belonging to the harbour, levied by Vice-Admiral A. Duff. (See Appendix A., p. 141.)
Nairn.		
Ordinary merchant burgesses of the burgh admitted prior to the 15th June 1846.	Nairn - - -	1. Anchorage and tonnage dues, levied by the Municipal Corporation of Nairn. (See Appendix A., p. 145.)
		2. Dues on goods imported and exported, levied by the Municipal Corporation of Nairn. (See Appendix A., p. 145.)
KIRKWALL CUSTOMS PORT:		
Kirkwall.		
All fresh fish, vegetables, and poultry, if carried to the public market place of the burgh for sale.	Kirkwall - -	1. Rates on goods, levied by the Kirkwall Harbour Trustees. (See Appendix A., p. 160.)
GLASGOW CUSTOMS PORT:		
Glasgow.		
Dung, marl, and other manure, kelp, sand, soapers' waste, or broken glass which shall be carried on the river for the use of any glass or bottle works erected in or about the city of Glasgow; and all sand, clay, or wood, which shall be carried in any boat or vessel belonging to or hired for the use of any delph manufactory, erected or to be erected in or about the said city.	Glasgow - -	2. River or tonnage dues, levied by the Clyde Trustees. (See Appendix A., p. 168.)
Vessels belonging to resident burgesses of the ancient Royalty of Glasgow.	Dumbarton - -	1. Rates on vessels entering or using the harbour, levied by the Municipal Corporation of Dumbarton as Harbour Trustees. (See Appendix A., p. 178.)
Goods and merchandise conveyed from the Forth and Clyde Canal to the River Clyde at any place to the west of Dalmuir Burn, and vice versâ.	From the Forth and Clyde Canal to the River Clyde, at any place to the west of Dalmuir Burn.	2. River or tonnage dues, levied by the Clyde Trustees. (See Appendix A., p. 168.)
River Cart, Paisley.		
Farm produce, or lime, dung, marl, or other manure belonging to any owner or occupier of any lands or grounds within the distance of five miles from the river, or cut, or canal.	River Cart - -	1. Dues on goods, levied by the River Cart Trustees. (See Appendix A., p. 172.)

List of Exemptions, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Scotch Ports—*cont*

Privileged Classes, Vessels, &c. within each Customs Port.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
GLASGOW CUSTOMS PORT—*cont.*		
Renfrew.		
Coal, dung, or lime for manure, to or for the use of residing burgesses.	Renfrew - -	1. Dues on goods, levied by the Municipal Corporation of Renfrew. (See Appendix A., p. 174.)
PORT GLASGOW CUSTOMS PORT:		
Dumbarton.		
Vessels and goods, the property of burgesses, resident inhabitants of Dumbarton.	Glasgow - - -	1. Quay or harbour dues, levied by the Clyde Trustees. (See Appendix A., p. 168.) 2. River or tonnage dues, levied by the Clyde Trustees. (See Appendix A., p. 168.) 4. Shed dues, levied by the Clyde Trustees. (See Appendix A., p. 168.) 5. Crane dues, levied by the Clyde Trustees. (See Appendix A., p. 170.) 6. Weighing duties, levied by the Clyde Trustees. (See Appendix A., p. 170.) 7. Water dues, levied by the Clyde Trustees. (See Appendix A., p. 170.)
Burgesses of Dumbarton - -	Port Glasgow - - -	1. Tonnage duties, levied by the Port Glasgow Harbour Trustees. (See Appendix A., p. 175.) 3. Shed dues, levied by the Port Glasgow Harbour Trustees. (See Appendix A., p. 176.) 4. Crane duty, levied by the Port Glasgow Harbour Trustees. (See Appendix A., p. 177.) 5. Ballast dues, levied by the Port Glasgow Harbour Trustees. (See Appendix A., p. 177.)
GREENOCK CUSTOMS PORT:		
Greenock.		
Vessels entering the port solely and only loaded with coals for the use of the inhabitants of the town of Greenock.	Greenock - - -	1. Harbour rates, leviable under the Acts 29 Geo. 3. cap. 43, and 41 Geo. 3. cap. 51., by the Greenock Harbour Trustees. (See Appendix A., p. 181.)
Row boats belonging to Greenock	Greenock - -	1. Anchorage, &c., dues, levied by the Municipal Corporation of Greenock. (See Appendix A., p. 191.)
Inverary.		
Burgesses of Inverary - -	Inverary - -	1. Anchorage dues, levied by the Municipal Corporation of Inverary. (See Appendix A., p. 193.) 2. Petty customs, &c., levied by the Municipal Corporation of Inverary. (See Appendix A., p. 193.)
Millport.		
Vessels belonging to the place taking refuge.	Millport - -	1. Dues on vessels, levied by the Millport Harbour Company. (See Appendix A., p. 195.)
Gourock.		
Vessels or boats employed solely in fishing, belonging to or kept by any fisherman residing in the town of Gourock.	Gourock - -	1. Dues on vessels, levied by the Gourock Harbour Company, as Harbour Trustees. (See Appendix A., p. 197.)
IRVINE CUSTOMS PORT:		
Irvine.		
Vessels belonging to the Port:	Irvine - - -	1. Tonnage Dues, leviable by the Municipal Corporation of Irvine. (See Appendix A., p. 203).

APPENDIX C.—ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in SCOTLAND in 1852, with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
BERWICK-UPON-TWEED CUSTOMS PORT (PART OF):							
Eyemouth - -	Harbour Trustees	1. Duties on Imports and Exports: By the 25th section of the Act 2 Vict. c. xxxvi., the trustees are empowered to levy on goods and merchandise and ballast imported into or exported from the harbour, the rates and duties specified in Schedule A. of Act. (For duties leviable and and levied, see General Abstract, p. 1.) Goods remaining on the quays for a longer period than 24 hours are liable to the payment of similar rates for every successive period of 24 hours that they shall so remain.	57 12 0				These duties (the pier lamp duties excepted) are leviable by trustees appointed by the Act 2 Vict. c. xxxvi. and their successors, and are applicable to the maintenance and improvement of the harbour and its quays, and other works, and to laying down and maintaining anchors and buoys in the roadstead, and to the payment of the principal and interest of money borrowed on the security of the harbour revenues. (See s. 42 of Act.) The pier lamp duties are levied by consent, and are applied to lighting the pier with gas.
		2. Tonnage Duties: Under the same section the trustees are entitled to levy tonnage rates according to Schedule B. of Act. (For schedule of duties, see Gen. Abstract, p. 3.) The maximum rates are levied.	83 18 9				The 26th section of the Act authorizes the trustees to reduce or suspend the several dues and tolls, and again to raise or revise them, but not exceeding the statutable rates.
			Not claimed	Differential duty on foreign privileged vessels.			By the 38th section, power is given to Her Majesty in Council, or the Lords of the Treasury, to abolish the differential dues on all or on such foreign vessels, and on goods or such goods carried in such vessels, as may be deemed expedient. Differential duties are not in practice claimed or levied.
			Not levied	Differential duty on foreign unprivileged vessels.			The 39th section vests in the trustees the sole authority to license and regulate meters and weighers, and to fix the rates to be paid to those officers.
							The harbour of Eyemouth embraces the river Eye and both shores of the river from the Kiln Haugh Bridge to the sea, and then extends westward to Eyemouth Fort, and eastward to Gunsgreen Ends. The dues are in practice levied throughout the whole of these limits. (See s. 69 of Act.)
							The other revenues of the Commissioners in 1852, amounted to 4*l.*, arising from ballast rent for 1851.

		3. Dues for Cranes and Weighing Machines: The 38th section of the Act authorizes the trustees to construct cranes and weighing machines, and to levy for their use such reasonable rates and duties as they shall think proper.	Nil.				A debt of 2,000*l.* at interest varying from four to five per cent. is charged on the harbour revenues. There is no other security.
		4. Pier Lamp Duties: 3*d.* for each of the crew of every vessel frequenting the harbour,—Yarmouth and French vessels excepted, which pay 1*s.* each. Fishermen residing in Eyemouth, 5*s.* per boat annually.	2 19 6				
Leith Customs Port: Leith - - -	Commissioners for the Harbour and Docks of Leith.	1. Tonnage Dues: By the 1st section of the Act 10 Vict. c. xxv., the Commissioners are authorized to levy on every ship, vessel, bark, boat, or lighter coming into or going out of the harbour and its precincts, the rates and duties specified in Schedule B. of Act. (For schedule, see General Abstract, p. 5.) The maximum rates are levied, except on vessels arriving light, or in ballast, to load pig-iron, stones, cotton, coals, and street manure, which are charged 4*d.* per ton.	9,518 0 1	144 10 3	—	4 0 0	These dues are leviable under the Acts 47 Geo. 3. sess. 2. c. iii., and 10 Vict. c. xxv. by Commissioners appointed under the Act 1 & 2 Vict. c. 55., and are applicable to the following purposes :— The 17th and 18th sections of the Act 1 & 2 Vict. c. 55. provide, that out of the harbour revenues the sum of 7,680*l.* shall be annually paid into the Exchequer. Of this sum 2,000*l.* is allotted to the ministers of the city of Edinburgh in lieu of the merk per ton and pack on goods brought into Leith and Edinburgh, to which they were entitled under a grant from the Crown to the Corporation of Edinburgh in 1636, and by the 16th section of the Act 1 & 2 Vict. c. 55. abolished ; 3,180*l.* (of which sum 480*l.* was charged on the merk per ton and pack) to the creditors of the city of Edinburgh, and the remainder 2,500*l.* to the Municipal Corporation of Edinburgh for the maintenance and support of the college and schools of that city, subject to the approbation of the Lords of the Treasury. The annual payment of this sum discharges all claim by the Municipal Corporation of Edinburgh on the harbour revenues of Leith. These payments were imposed in furtherance of an
		2. Dues on Imports and Exports: Under the same section of this Act, the Commis-	Not levied	Differential duties on foreign unprivileged vessels.			

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Leith Customs Port —*cont.* Leith—*cont.*	Commissioners for the Harbour and Docks of Leith —*cont.*	sioners are empowered to levy on all goods, merchandise, wares, or commodities whatever, imported into or exported from the harbour or its precincts, the rates and duties specified in Schedule A. of Act. (For schedule of dues, see General Abstract, p. 6.) The maximum rates are levied with few exceptions, including cotton, which is charged 1*s.* per ton on importation, and 8*d.* a ton on exportation.	12,572 19 11				arrangement made in 1838 between the city of Edinburgh (to which the town and port of Leith at that time belonged), its creditors, the town of Leith and the Government, who had made large advances towards the improvement of the harbour of Leith. The arrangement was necessary in consequence of the insolvency of the city of Edinburgh, and was made after the affairs of the city of Edinburgh and port of Leith had been made the subject of inquiry by two successive committees of the House of Commons and by the Government. It received the sanction of the Legislature in the Act 1 & 2 Vict. c. 55.
		3. Dry Dock Dues: Under the 29th section of the Act 47 Geo. 3. sess. 2. c. iii., power is given to levy on vessels using the dry docks, the rates and duties specified in Schedule A. of that Act. (For Schedule of dues, see General Abstract, p. 7.) The maximum rates are charged.	248 7 0¾				By the same Act, s. 27, certain ancient petty customs theretofore leviable by the town council of Edinburgh on goods landed in Leith were transferred to the town council of Leith. By a subsequent Act, 10 Vict. c. xxv., these petty customs were abolished, and in lieu thereof the Commissioners of Leith Harbour are bound to pay annually to the Town Council of Leith 500*l.*, which forms part of the general revenues of that town.
		Under the 4th section of the Act 10 Vict. c. xxv., the Commissioners are					Subject to these charges the Commissioners are to apply the funds with the sanction and approval of the Lords of the Treasury, to the management, maintenance, and repairs of the harbour and other works, which embrace the construction and maintenance of streets through the property of the Commissioners, &c. in the town of Leith; to the payment of the interest of money borrowed with the sanction of the Treasury on the security of the harbour revenues; and the surplus, if any, to the discharge of the interest and principal

		authorized to levy for the use of the cranes, weighing machines, rails, and sheds, such dues as they shall from time to time fix, not exceeding the rates specified in Schedule C. of Act.										of the debt due to the Crown. (See s. 14 and 25 of Act 1 & 2 Vict. c. 55., and s. 3 of Act 10 Vict. c. xxv.) The limits of the harbour of Leith extend from Seafield toll bar on the east, to the westward of Newhaven,—a distance of between two and three miles,—and half way across the Frith of Forth. The dues are levied throughout.
		4. Cranage Dues: For schedule of dues leviable, see Gen. Abstract, p. 8. The maximum rates are levied when the cranes are used for a part of the cargo, but for a whole cargo, an arrangement is made according to circumstances.	54	12	11							The 2d section of the Act 10 Vict. c. xxv. incorporates the provisions of the "Harbours, Docks, and Piers Clauses Act, 1847," with respect to the rates; under these provisions, differential dues are not leviable on foreign privileged vessels. The differential duties on foreign unprivileged vessels are not in practice levied.
		5. Dues for Weighing Machines: For weighing goods, 2*d.* per ton. The duty in practice levied is 1*d.* per ton on a whole cargo, and 1½*d.* a ton on part of a cargo.	5	6	8							The other revenues of the Commissioners in 1852 arose from feu duties and rents of property, which realized in that year 3,122*l.* 4*s.* 6*d.*
		6. Railway Dues: For the use of the rails on the quays of the harbour or docks, not exceeding one halfpenny per ton.	Let for 124	9	8							The debt charged on the security of the harbour revenues amounted in 1853 to 294,690*l.* 19*s.* 11*d.* Of this sum, 228,374*l.* 9*s.* 8*d.* is due to the Government.
		7. Shed Dues: (For schedule of dues, see General Abstract, p. 8.) The shed dues are not in practice levied.										The other revenues of the Municipal Corporation of Edinburgh, in 1852, amounted to 27,075*l.* 2*s.* 3*d.* Of this sum, 15,021*l.* 14*s.* 1*d.* was derived from ordinary sources.
						22,523	16	3¾	8,180	0	0	3,122 4 6
												The funded debt of such Corporation on the 2d August 1852, was 372,745*l.* 16*s.* 8*d.*; the interest payable on which was 11,182*l.* 7*s.* 6*d.*, besides three life-rent annuities, amounting to 136*l.* 6*s.* 2*d.*
												In addition to the 500*l.* annually paid out of the harbour funds to the Municipal Corporation of Leith, the net revenues of that burgh, in 1852, amounted to 109*l.* 15*s.* 2*d.* On the 15th of October 1852, the aggregate debts due by such Corporation amounted to 981*l.* 11*s.* 9*d.*, and those due to the Corporation to 793*l.* 10*s.* 10*d.*, leaving a deficiency or net debt of 188*l.* 0*s.* 11*d.*
Fi-herrow - -	Municipal Corporation of Musselburgh as Harbour Commissioners of Fisherrow.	1. Tonnage Dues: By the 27th section of the Act 3 Vict. c. lxxiii., the Commissioners are authorized to levy on any										These dues are leviable by the Municipal Corporation of Musselburgh as Commissioner for the Harbour of Fisherrow, under the powers of the Act 3 Vict. c. lxxiii., and are applicable to the payment of the expenses of passing the Act, to deepening, cleans-

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Leith Customs Port—*cont.*							
Fisherrow—*cont.*	Municipal Corporation of Musselburgh as Harbour Commissioners of Fisherrow—*cont.*	ship, vessel, or boat, which shall come into or use the harbour, or shall enter within its piers, the several rates and duties specified in Schedule A. of Act. (For schedule of dues, see General Abstract, p. 13.) The maximum rates are charged, except in respect of plankage, which has been reduced from 1*s.* 6*d.* to 1*s.* 2. Duties on Imports and Exports: Under the 28th section of the Act, the Commissioners are empowered to levy on goods, merchandise, wares, horses, or other bestial, fish, or other things, or commodities whatsoever, imported into or exported out of the harbour of Fisherrow or its precincts, the several rates and duties specified in Schedule B. of Act. (For schedule of dues leviable and levied, see General Abstract, p. 13.)	403 18 3 Not claimed Not levied	Differential duty on foreign privileged vessels. Differential duty on foreign unprivileged vessels.			ing, enlarging, and improving the harbour; keeping in repair and maintaining the piers, quays, breasts, and other works already constructed; to making roads and approaches to the piers and quays, and keeping the same in repair; to making and constructing other necessary piers and works; to the erection of warehouses, storehouses, &c.; to lighting the piers, &c.; to the payment of the officers and servants employed by the Commissioners, and of the interest and principal of moneys borrowed on the security of the harbour revenues, under such regulations and conditions as the Commissioners may from time to time think reasonable. (See s. 60 of Act 3 Vict. c. lxxiii.) Differential dues are chargeable on foreign vessels; but by the third section of the Act power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable by all or such foreign vessels as may be deemed expedient, to those leviable on British vessels. Differential dues are neither claimed nor levied. The 29th section provides that the Commissioners may reduce and again raise the dues, but not exceeding the statutable rates. The limits of the harbour extend along the shore from the Magdalena Burn on the west to the Ravenshaugh Burn on the east, and to seaward one hundred yards below low-water mark. The dues are levied throughout. (See s. 76 of Act 3 Vict.) The debt charged on the security of the harbour revenues amounts to 6,500*l.*, which is owing to the Municipal Corporation of Musselburgh, whose

		Goods remaining on the quays for a longer period than 24 hours, are liable to additional rates, not exceeding those specified in Schedule B., for every successive period of 24 hours that they shall so remain. (See s. 41 of Act.)					estates have been assigned to trustees under the Act 14 & 15 Vict. c. 9. for the benefit of the creditors of that burgh.
		3. Dues for Cranes and Weighing Machines: The 57th section of the Act empowers the Commissioners to levy for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper. The duty in practice levied is 5*s.* for landing or loading a ship. The Commissioners possess no weighing machines.	Nil.	403 18 3	(See Observations.)	—	
BORROWSTOUNNESS CUSTOMS PORT:							
Borrowstounness -	Trustees of the Town and Harbour.	1. Tonnage Dues: By the 86th section of the Act 6 & 7 Vict. c. lxix., the trustees are empowered to levy on any ship or vessel which shall anchor, enter, load, or unload within the harbour, or which shall make fast to any pier, post, chain, or other works belonging to the harbour, sums not exceeding certain rates, for which and the dues in practice levied, see General Abstract, p. 27.	532 6 6½				These dues (the light dues excepted) are leviable under the Act 6 & 7 Vict. c. lxix., by the Town and Harbour Trustees of Borrowstounness, named in that Act, and their successors, and are applicable to the payment of a proportion of the expenses of passing the Act, to maintaining and improving the harbour and its works, to making and repairing the roads and approaches to the harbour, lighting the quays and piers, supplying the shipping with water, and to the payment of the salaries of the officers and servants connected with the harbour, and of the principal and interest of money borrowed on the security of the harbour revenues. (See s. 96 of Act.) The light dues are levied by consent, and are applied to the expense of lighting the harbour. The 94th section authorizes the trustees to reduce

Abstract of the Gross Amount of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s d.	£ s. d.	£ s. d.	
BORROWSTOUNNESS CUSTOMS PORT—*cont.*							
Borrowstounness—*cont.*	Trustees of the Town and Harbour—*cont.*	These dues may be compounded for, for a period of twelve months, by the payment in advance of the duty for eight voyages.					the several dues and tolls, and to raise them again, but not to exceed the statutable rates.
		2. Dues on Imports and Exports: The 93d section of the Act authorizes the trustees to levy on all goods and ballast shipped or unshipped within the limits of the harbour, any sums not exceeding the several rates specified in Schedule F. of Act, for which see General Abstract, p. 27. The dues in practice levied are ½*d.* per ton on all goods and ballast shipped or unshipped.	274 12 2½				The limits of the harbour extend from Thirlstone on the east to the western boundary of the grass glebe on the west, being one quarter of a mile on either side of the harbour down to low-water mark. The dues are levied throughout. (See s. 155 of Act.)
		3. Slip Rates: Under the 92d section of the Act the trustees are entitled to levy on any vessel for the use of any slip, the property of the trustees, any sum not exceeding the rates specified in Schedule E. of Act, for which see General Abstract, p. 29.	Nil.				The trustees, as harbour trustees, possess no other revenues. A debt of 3,700*l.*, of which 2,461*l.* 9*s.* 2*d.* has been expended on the harbour, is charged on the town and harbour revenues. The town revenues, in 1852, amounted to 308*l.* 6*s.* 1*d.* The 55th section of the Act provides that money borrowed on the security of the harbour revenues shall be applied exclusively to harbour purposes, and that raised on the town revenues to town purposes, but this provision of the Act appears to have been overlooked.

		4. Light Dues: 6*d.* on each vessel under 70 tons register. 1*s.* on each vessel above 70 tons register.	29 10 9	836 9 6	(See Observations.)	—	
ALLOA CUSTOMS PORT:							
Alloa - -	Harbour Trustees	1. Anchorage Duty: Under the 2d section of the Act 26 Geo. 3. c. 13., there is payable to the trustees on every ship or vessel on her arrival in the harbour, the sum of ¾*d.* per ton for anchorage, according to the tonnage of such ship or vessel. The maximum rate is levied. 2. Shore Dues: The 1st section of the Act 43 Geo. 3. c. 55., authorizes the trustees to levy on all goods and merchandise laden or unladen at the pier, or imported or exported, the several rates and duties mentioned in Schedule No. 1. of that Act. The trustees to fix such reasonable and proportionate rates on articles not enumerated in the schedule as they may think fit, not exceeding 3*d.* on the barrel bulk (see s. 2 of Act 43 Geo. 3.) (For schedule of dues leviable and levied, see General Abstract, p. 36.) 3. Shed Dues: For schedule of dues, see General Abstract, p. 38.	Let for 440 0 0				These dues are leviable under the Acts 26 Geo. 3. c. 13. and 43 Geo. 3. c. 55., by trustees named in the Act 26 Geo. 3. c. 13., and their successors, and are applicable to the payment of the principal and interest of money borrowed on the security of the harbour revenues; to cleansing, deepening, keeping in repair, and improving and repairing the pier, and putting into execution the powers of the Act, and to no other use or purpose whatsoever. (See ss. 2 and 5 of Act 26 Geo. 3. c. 13., and s. 6 of Act 43 Geo. 3. c. 55.) By the 10th section of 26 Geo. 3., certain persons named in the Act, and their successors, are appointed overseers to audit the harbour accounts, with power to make such order thereon as they may think just and reasonable with respect to any misapplication of the harbour funds. The trustees are authorized, with the consent of such overseers, to reduce the anchorage dues, and to raise them again to the statutable rates. (See s. 3. of Act 26 Geo. 3.) With the consent of five sixths of the creditors of the harbour revenues, the trustees may likewise reduce the shore dues, and when the debt is paid off such dues are to be lowered so as to provide only for the necessary maintenance of the harbour; they may, however, again be raised when the situation of the harbour shall require it. (See s. 8 of Act 43 Geo. 3.) Under the 79th section of the Act, the trustees are empowered to pay out of the harbour revenues to the trustees for paving, lighting, and cleansing the streets of Alloa, such sum of money, to be applied towards keeping in repair the highways and streets leading from the harbour to the mill bridge of Alloa, as the harbour trustees shall from time to time find may be afforded out of their funds. The sum so paid in 1852 amounted to 104*l.* 11*s.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ALLOA CUSTOMS PORT —*cont.* Alloa—*cont.*	Harbour Trustees —*cont.*	4. Dock Duty: The 4th section of the Act 43 Geo. 3., authorizes the trustees to construct a wet dock, and to charge every ship or vessel using it any sum not exceeding 2*s.* per ton. The dock has not yet been constructed.	Nil.	440 0 0	104 11 0	16 6 3	Goods laden or unladen at the Alloa glass-house pier, the produce of or for the use of the glass-house manufactory, are exempted from shore dues. (See s. 3 of 43 Geo. 3. c. 55.) It is also stated that the dues are not levied at Alloa Ferry, and at the private landing places within the limits of the harbour, the extent of which is about a quarter of a mile. The other revenues of the Commissioners in 1852 amounted to 16*l.* 6*s.* 3*d.*, from interest on bank deposits. There is no debt charged on the harbour dues.
Stirling, Forth Navigation - -	Commissioners of the Forth Navigation.	1. Tonnage Dues: Under the 120th section of the Act 6 & 7 Vict. c. xlvii., the Commissioners are empowered to levy (subject to certain conditions, restrictions, and limitations, for which see post and observations,) on any vessel, with certain specified exemptions, carrying or discharging a cargo or part of a cargo within that part of the River Forth above a line across the river near the upper end of Alloa Island, drawn from the Pow forming the landmark between the estates of Mar and Tullibody on the					These dues are leviable by Commissioners appointed by and under the Act 6 & 7 Vict. c. xlvii., and are applicable to the payment of the expenses of passing the Act; to deepening, cleansing, enlarging, and improving the River Forth within the limits described, (see column of "nature and rates of charges"); repairing and maintaining the quays and other works; making and maintaining approaches to the quays and piers, and such other quays and works as may be expedient; to the erection of warehouses, &c., lighting the quays and piers, the payment of the salaries of officers and servants in the employ of the Commissioners, of the principal and interest of money borrowed on the security of the Commissioners' revenues, to the other purposes of the Act, and to no other use or purpose whatsoever. (See s. 134 of Act.) Prior to the passing of this Act, the Municipal Corporation of Stirling were entitled to levy anchorage, shore mail, and import dues on vessels frequenting the shore or quay of Stirling, and on goods carried

		north side of the river, to the Pow forming the landmark between the estates of Kersie and Poppletrees on the south side of the river, any sums not exceeding those set forth in the schedule, at p. 38 of Gen. Abstract. One sixth of the dues to be levied on vessels sailing only on that part of the river between the lower limit and the mouth of the Bannockburn stream; and five sixths of the dues on vessels passing above those limits (see s. 128 of Act). The dues are levied throughout the whole of the statutable limits. Vessels employed exclusively in conveying salmon and grilses from fishings in the Forth to any place within the before-mentioned limits, or carrying stones, earth, or other materials, to be used in maintaining the banks of the river within the limits, and steam tugs, are exempt. One third only of the statutable rates is in practice levied.	Let for 440 0 0 12 0 0 Differential duty on foreign unprivileged vessels.	440 0 0	(See Observations.)	6 16 4	in such vessels. By this Act these tolls were abolished; and the 125th section provides that, after the execution of the works authorized by the Act, and the discharge of the debt secured on the harbour revenues, the corporation shall receive as compensation one seventh of the proceeds of the maximum rates and dues leviable under this Act. By the 131st section, it is provided that one third only of the statutable rates should be leviable until the sum of 5,000*l.* had been expended by the Commissioners, when they would become entitled to levy two thirds of such dues, until they had expended 9,000*l.*, when the maximum rates would be leviable. It is stated that upwards of 9,000*l.* has been laid out for the purposes of the Act, but the existing dues are still restricted to one third of the statutable rates. The differential duties on foreign unprivileged vessels amounted in 1852 to 12*l.* By the 126th section, the Commissioners are required, after the 1st January 1847, or sooner, if they think fit, to create a sinking fund for the liquidation of their debt, by an annual appropriation of a sum not exceeding 5 per cent. of the money borrowed. The 127th section authorizes the Commissioners to reduce and again raise the dues, but not exceeding those leviable under the Act; and the 129th and 130th sections provide that, after the construction of the works authorized, and the payment of the debt, no higher dues shall be levied than will cover the necessary expenditure. The Commissioners have the sole authority to license meters and weighers, and to fix reasonable rates for their remuneration. (See ss. 187, 188, and 189 of Act.) The other revenues of the Commissioners, in 1852, consisted of: interest on bank account, amounting to 6*l.* 16*s.* 4*d.* A debt of 4,100*l.*, at 5 per cent. interest, is charged on the harbour funds. The revenues of the burgh of Stirling amounted in 1852 to 2,909*l.* The debt charged on these revenues appears to be about 8,000*l.*
		2. Dues on Imports and Exports and Passengers: By the 122d section of the Act, the Commissioners are authorized to levy (subject to the same conditions, restrictions, and					

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Alloa Customs Port —*cont.*							
Stirling, Forth Navigation—*cont.*	Commissioners of the Forth Navigation—*cont.*	limitations,) on all goods (not being returned goods to the original shipper, and in the original state, and which shall have paid rates outwards,) and on passengers landed, shipped, or unshipped, or carried within the aforesaid limits, any sums not exceeding the several rates set forth in Schedule G. of Act, for which, see Gen. Abstract, p. 39. One third of the maximum rates is in practice levied. Dues in respect of steamboats and their cargoes and passengers, may be compounded for. (See s. 133 of Act.) 3. Crane Dues: The Commissioners are entitled, under the 123d section, to levy for the use of their cranes and weighing machines, such reasonable rates as they shall from time to time appoint. 2*d.* per ton is in practice levied.					

KIRKCALDY CUSTOMS PORT: Kirkcaldy - -	Harbour Commissioners.	1. Anchorage Dues: By the 25th section of the Act 12 & 13 Vict. c. xxx., the Commissioners are empowered to levy on every vessel using or entering the harbour or its precincts, any sum for every ton measurement of such vessel not exceeding the rates specified in Schedule B. of Act, for which, and the dues in practice levied, see Gen. Abstract, p. 45.	1,305 17 2				Prior to the passing of this Act, the Municipal Corporation of Kirkcaldy were entitled, under the Act 10 Geo. 4. c. 99., to levy rates and petty customs, the proceeds of which formed part of the general revenue of the burgh. By the Act 12 & 13 Vict. c. xxx., that Act was repealed, and the present dues are leviable by Commissioners appointed by and under this Act, and are applicable to the payment of 300*l.* annually to the Corporation of Kirkcaldy, in compensation for the duties and petty customs to which they were entitled under the Act of 10 Geo. 4. repealed, of the principal and interest of money secured on the harbour revenues, and to defraying the expenses of maintaining and improving the harbour, and constructing the works authorized to be made, and otherwise carrying out the several purposes of the Act, as the Commissioners shall determine. (See section xxxv. of Act.)
		2. Shore Dues: Under the 26th section of the Act, the Commissioners are entitled to levy on all goods shipped or unshipped within the harbour or its precincts, any sums not exceeding the rates specified in Schedule C. of Act, for which see Gen. Abstract, p. 45. The maximum rates are levied.					The 38th section of the Act authorizes the Commissioners to reduce the dues as they may think expedient, and to raise them again, but not exceeding the statutable rates.
		3. Craneage Dues: Under the 28th section of the Act, the Commissioners are entitled to levy for the use of the sheds the rates specified in Schedule D. of Act, for which see General Abstract, p. 47.	Nil.				The dues are claimed and levied throughout the boundaries of the burgh.
		4. Dues for Weighing Machines: (Under the same section and schedule.)	Nil.				The other revenues of the Commissioners, in 1852, consisted of: rent of warehouses, 120*l.*; ground and other rents, 42*l.* 11*s.*; interest, 7*l.* 18*s.* 9*d.*; in all, 170*l.* 9*s.* 9*d.*
							The debt charged on the harbour revenues was, in that year, 11,536*l.* 13*s.* 10*d.*, while the assets at the same period amounted to 537*l.* 7*s.* 0½*d.*, and outstanding shore dues, 92*l.* 9*s.* 2*d.*
							The other revenues of the Municipal Corporation amounted in the same year to 371*l.* 15*s.* 4*d.*
							A debt of 700*l.*, and a life annuity of 16*l.* 4*s.* 4*d.*, were charged on the burgh revenues and property on the 10th October 1852.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
KIRKCALDY CUSTOMS PORT—*cont.*							
Kirkcaldy—*cont.*	Harbour Commissioners—*cont.*	For goods weighed, one penny for each ton or part of a ton. 5. Railway Dues: (Under the same section and schedule.) For the use of the rails on the quays of the harbour, ½*d.* per ton. These dues are not in practice levied.	Nil.				
		6. Shed Dues: (For schedule of dues, see General Abstract, p. 48.)	Nil.	1,305 17 2	300 0 0	170 9 9	
Buckhaven - -	Fishermen's Society at Buckhaven.	1. Dues on Vessels, Boats, &c.: 3*d.* per month from each fisherman prosecuting the white fishery for seven months annually. 10*s.* on each boat engaged in the white fishery per annum. 20*s.* on each boat engaged in the herring fishery per annum. British boats and vessels engaged in the fisheries, or engaged loading or discharging any kind of fishery stores or materials, such as salt, barrels, bar-	—	207 2 0	—	—	These dues are levied by consent by the Fishermen's Society of Buckhaven, and are applied to the maintenance and improvement of the harbour. The harbour debt amounts to 2,400*l.*, for which the society is personally responsible.

		rel wood, hoops, burnwood, &c., are exempt.					
Burntisland - -	Municipal Corporation, as Harbour Trustees.	1. Shore and Customs Dues: On all goods loaded or unloaded at the shore of the burgh of Burntisland, or entering the harbour thereof, or landing places within the royalty of the burgh of Burntisland, and changing bottoms, or exported from or to the same. (For schedule of dues, see General Abstract, p. 59.) 2. Anchorage Duty: On all vessels, &c. coming into and taking the benefit of the harbour of Burntisland, or other landing places within the royalty of the burgh. (For schedule of dues, see General Abstract, p. 59.)	—	615 16 5 (See Observations.)	—	—	These dues are leviable by the Municipal Corporation of Burntisland, under charter of Novodamus, granted by King Charles I., dated 19th February 1632. By the 28th section of the Act 11 & 12 Vict. c. xcviii., it is provided, on an estimate of the proportion which it was found the burgh customs bore to the whole amount of harbour and customs dues, that four fifths of such dues should be applied solely to harbour purposes, and that an account of such revenue, and of its application, should be furnished annually to the Lords of the Admiralty. The remaining one fifth, as being the proceeds of the burgh customs, forms part of the general revenues of the burgh of Burntisland, and is applied to municipal purposes. Under the powers of the 27th section of the same Act, the Municipal Corporation of Burntisland are empowered to compound with the Edinburgh, Perth, and Dundee Railway Company for the shore dues and burgh customs dues leviable by them on commodities, &c. shipped or landed by or for the Company at the harbour or its boundaries, or conveyed within or through the burgh, or across the Burntisland and Grainton Ferry, as may be agreed upon, the company receiving the dues leviable on such commodities. The composition agreed to be paid by the company for a period of twenty-five years from the 31st December 1851, is 1,000*l.* annually, four fifths of which are applicable to harbour purposes. A further sum of 111*l.* 3*s.* 4*d.* was payable in 1852 by the company for coal conveyed across the ferry. The gross amount of the dues levied by the corporation, in 1852, was 187*l.* 15*s.* 10*d.*,—making in all, the sum of 1,298*l.* 19*s.* 2*d.*, four fifths of which (1,039*l.* 3*s.* 4*d.*) were applicable solely to harbour purposes. The sum received from the Railway Company, in 1852, was 477*l.* 18*s.*, making, with four fifths of the net amount collected by the harbour-master,

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge. £ s. d.	Amounts levied in 1852. Totals. £ s. d.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852. £ s. d.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852. £ s. d.	Observations.
KIRKCALDY CUSTOMS PORT—*cont.*							
Burntisland—*cont.*	Municipal Corporation as Harbour Trustees—*cont.*						615*l.* 16*s.* 5*d.* in all. The balance due by the Railway Company on the 13th October 1852, was 752*l.* 19*s.* The corporation, as harbour trustees, possess no other revenues. A debt of 1,402*l.* is charged on the harbour funds, and is due to the corporation.
Crail - - -	Municipal Corporation, as Harbour Trustees.	1. Rates on Vessels : Under the powers of the 14th sect. of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93, the Municipal Corporation of Crail are entitled to levy on vessels entering or using the harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, and for schedule of which see General Abstract, p. 60. The maximum rates are in practice levied. 2. Rates on Goods shipped or unshipped at the Harbour : Under the same section, the Municipal Corporation are entitled to levy					These dues are leviable by the Municipal Corporation of Crail as harbour trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93, which has been adopted in the Burgh of Crail, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.) The 12th, 13th, and 14th sections of the "Burghs Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any royal burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the Schedule A. of that Act), is to be prepared by the Municipal Cor-

		on all goods shipped or unshipped at the harbour, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 61. The maximum rates are in practice levied. 3. Rates for the use of Cranes and Weighing Machines: Under the powers of the same section, the Corporation are entitled to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 62.	—	*About 78 3 0	(See Observations.)	poration of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh. If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the Corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the readjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.) The 15th section of the Act abolishes all exclusive privileges, possessed or claimed by freemen or burgesses of the burgh, of exemption from payment in whole or in part of harbour duties. The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, together with a statement of the average revenue of the harbour for the three years preceding the adoption of the Act. The debt charged on the harbour revenues is 420*l.*, the whole of which was incurred prior to the adoption of the "Burgh Harbours (Scotland) Act, 1853."
		* This Act was adopted on the 4th Dec. 1854. The ancient anchorage and shore dues, which by the adoption of this Act are abolished, were let in 1852 for 80*l.* 5*s.* The lease included the customs, for which a rent of 2*l.* 2*s.* was paid.				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
PERTH CUSTOMS PORT:							
Perth - - -	Harbour Commissioners.	1. Tonnage Dues: By the 5th section of the Act 12 & 13 Vict. c. xxiii., the Commissioners are authorized to levy on every ship, vessel, boat, bark, or lighter coming into or being within that portion of the precincts of the port and harbour of Perth which is situated to the westward of, or further up the Tay than, a line drawn from a point on the south side of such river, immediately above the junction of the River Earn with the Tay, to the west end of the dyke or embankment on the north side of the Tay, forming the landmark between the estates of Pitfour and Inchyra, to receive or discharge a cargo, or sailing in ballast, the several rates and duties contained in Schedule A. of the Act, for which see General Abstract, p. 64.	1,654 13 0				These dues are leviable by Commissioners appointed by and under the Act 11 Geo. 4. c. cxxi., and their successors, under the Act 12 & 13 Vict. c. xxiii., and are applicable, after paying the charge of collecting and managing the funds arising from the rates and duties, to the improvement of the navigation of the River Tay; to repairing, rebuilding, extending, and enlarging the quays, piers, shores, and landing places pertaining to the port and harbour of Perth, and roads and accesses thereto, and retaining walls, jetties, and embankments; and to erecting such new quays, piers, shores, or landing places as shall be judged necessary for executing the purposes of this Act and the following Acts, 4 & 5 Will. 4. c. lxvi., 2 & 3 Vict. c. xxi., and 12 & 13 Vict. c. xxiii. (See sec. 16 of Act 11 Geo. 4. c. cxxi., and sec. 5 of Act 12 & 13 Vict. c. xxiii.) Prior to the passing of the Act, 4 & 5 Will. 4. c. lxvii., the Municipal Corporation of Perth were entitled to levy customs, anchorage, cessboll, shore, and coal deacon's dues. By this Act, these dues were abolished, and the Harbour Commissioners were bound to pay annually, out of the harbour revenues, as compensation to the Municipal Corporation, one twelfth of the amount which would be produced by the maximum rates leviable by the Commissioners. (See ss. 21 & 22 of Act 4 & 5 Will. 4.) The sum paid to the corporation on this account in 1852 was 153*l.* 16*s.* 9*d.* The other corporate revenues of the city of Perth amounted in 1852 to 5,002*l.* 1*s.* 5*d.* The surplus revenue in that year was

		The maximum rates are charged, except on coasting vessels, which pay 3*d.* a ton.	0 11 8	Differential duty on foreign unprivileged vessels.					1,157*l.* 5*s.* 7*d.* The bonded debt of the corporation, at the close of their financial year for 1852, was 27,753*l.*, making, with other sums owing by the corporation, amounting to 3,364*l.* 9*s.* 8*d.*, an aggregate debt of 31,117*l.* 9*s.* 8*d.* to which the burgh revenue is liable. Against this debt must be put several sums due to the corporation, amounting in all to 4,346*l.* 2*s.* 5*d.*
		2. Dues on Imports and Exports :		1,655 4 8	153 16 9	36 14 6			By the 31st section of the Act 4 & 5 Will. 4., it is provided, that when the harbour funds shall be more than sufficient to meet the necessary expenditure, and to provide for a sinking fund for the extinction of the then harbour debt within a period of not less than thirty and not exceeding forty-five years, the Commissioners are to reduce the dues proportionately, and, when necessary, may raise them again, but not above the statutable rates. The 33d section enacts, that when the harbour works shall be complete, and the debt paid off, the dues are again to be proportionately reduced.
		Under the same section, the Commissioners are entitled to levy on all goods, wares, merchandise, and commodities whatsoever imported or exported in any ship, vessel, boat, barque, or lighter coming to and within or leaving the port and harbour, or within its precincts, as before described, or brought, floated, or conveyed by water within such precincts, the several rates and duties specified in Schedule B. of Act. (For schedule of dues leviable, and in practice levied, see General Abstract, p. 65.)							Under the 34th section of the same Act, power is given to the Commissioners to reduce the dues leviable on any one article of import or export, as the depreciation in its value or other cause may so warrant, and again to raise them to the statutable rate.
									Differential dues are leviable on foreign vessels, but by the 7th section of the Act 12 & 13 Vict. c. xxiii., such dues are not chargeable on foreign privileged vessels. The differential duty levied on foreign unprivileged vessels in 1852 amounted to 11*s.* 8*d.*
									By the 29th section of the Act 4 & 5 Will. 4. c. lxvii., vessels, &c. coming to or frequenting any private quay, pier, or landing place, within the harbour of Perth, at which the proprietor, or tenants or such proprietor, have right to export or import any goods, are exempt from harbour dues, as well as the goods exported or imported thereat.
									The other revenues of the Commissioners in 1852 consisted of :—For gravel sold, 32*l.* 9*s.*; for manure, 4*l.* 5*s.* 6*d.*; in all, 36*l.* 14*s.* 6*d.*
									The debt charged on the harbour dues is 72,820*l.*, for which also the burgh revenues of Perth are pledged. Of this sum 44,105*l.* is at 3½, and the remainder at 4½ per cent. interest.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852– *cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
DUNDEE CUSTOMS PORT:							
Dundee - -	Harbour Trustees	1. Tonnage Dues and Plank Money: By the 49th and 56th sections of the Act 6 & 7 Vict. c. lxxxiii., the trustees are empowered to levy on every vessel coming into or going out of the port and harbour of Dundee, the several sums not exceeding one third more than the rates and duties set forth in Schedule C. of Act, for which see General Abstract, p. 72. The rates as at present levied exceed those in the schedule by 12½ per cent. Steam and other vessels making more than one trip to and from the harbour per week may compound for the payment of the dues. (See s. 61 of Act 6 & 7 Vict. c. lxxxiii.)	4,534 17 1				These dues are leviable under the Acts 11 Geo. 4. c. cxix., 6 & 7 Will. 4. c. lxi., and 6 & 7 Vict. c. lxxxiii., by trustees appointed by and under the Act 6 & 7 Vict. c. lxxxiii., and are applicable to the payment of the interest of monies borrowed on the security of the tolls and rates, the formation of a sinking fund for the repayment of such monies borrowed, to the maintenance of the harbour works and the expenses incident to the execution of the Act, to the enlargement and improvement of the harbour and the works connected therewith, to paving, lighting, watching, and cleansing the sheds, &c., within the harbour and its precincts, and to no other purpose whatsoever. (See sec. 27 of Act 6 & 7 Will. 4. c. lxi.) Prior to the passing of the original Harbour Act, passed in the 55th year of Geo. 3. now repealed, the Municipal Corporation of Dundee levied tonnage, anchorage, and beaconage dues, shore silver, dues of plankage and weighing of coals; these dues, although not abolished, were suspended, during the continuance of that Act. By the 35th, 36th, 37th, and 38th sections of the Act 11 Geo. 4. c. cxix., power was given to the trustees to purchase of the corporation these rates and duties, together with the right to the port and harbour and works, and other property to which the corporation laid claim. The purchase was effected for the sum of 27,500*l.*, and the dues above mentioned were extinguished in 1841. Under the 47th section of the Act 6 & 7 Vict. c. lxxxiii., the trustees are bound to appropriate for the formation of a sinking fund for the liquida-
		2. Dues on Imports and Exports: Under the 49th and 58th sections, the trustees are entitled to levy on all goods shipped or un-					

		shipped within the port or harbour, or precincts thereof, the several sums not exceeding one third of the rates and duties specified in Schedule D. of the Act, for which see General Abstract, p. 73. Articles not enumerated to be rated proportionately to those of a similar nature. (See sec. 77 of Act 6 & 7 Vict.) The rates as at present levied exceed those set forth in the schedule by 12½ per cent.	11,639 18 2				tion of the harbour debt, annually out of their revenues, the sum of 5,750*l.*, until the harbour debt shall be reduced to 200,000*l.*, and after that period 5,000*l.*, until the extinguishment of such debt. The 50th section of the Act 6 & 7 Vict. c. lxxxiii., empowers the trustees to increase by one third the several rates and duties mentioned in Schedules C. and D. to that Act, and to reduce them, but not below the several rates specified in such schedules, until the harbour debt shall be reduced to or under 200,000*l.* The 26th section of the Act 11 Geo. 4. vests in the trustees the sole authority to appoint meters and weighers, and to fix the rates to be paid to them. The other revenues of the trustees in 1852 consisted of:—Rental of property and harbour, 2,419*l.* 4*s.* 2*d.*; commissions, 29*l.* 16*s.* 5*d.*; feu duties, 45*l.* 5*s.*; ballast, 27*l.* 6*s.* 6*d.*; meter dues, 35*l.* 1*s.* 2*d.*; interest, 32*l.* 16*s.*; and ground annuals sold, 2,046*l.* 17*s.* 5*d.*; in all, 4,636*l.* 6*s.* 8*d.* The existing debt charged on the harbour revenues is 187,833*l.* 4*s.* 10*d.* at 3½ per cent. interest.
		3. Graving Dock and Patent Slip Dues: Under the 61st section of the Act 11 Geo. 4. c. cxix. and the 19th section of the Act 6 & 7 Will. 4. c. lxi., the trustees are empowered to let the graving docks and slips at such rates or dues as to them may from time to time seem fit and proper. (For schedule of existing rates, see General Abstract, p. 77.)	1,077 12 6				
		4. Careening Beach Dues: (For schedule of dues, see General Abstract, p. 77.) The 59th section of the Act 11 Geo. 4. c. cxix., empowers the trustees to levy for the use of their	31 0 6				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Dundee Customs Port —*cont.*							
Dundee—*cont.*	Harbour Trustees —*cont.*	cranes, export sheds, and weighing machines, such dues as they shall fix from time to time to be just and reasonable.					
		5. Crane Dues: (For schedule of dues, see General Abstract, p. 77.)	194 6 3				
		6. Shed Dues: (For schedule of dues, see General Abstract, p. 78.)	173 13 9				
		7. Steelyard and Beams and Scale Dues: 1*d.* per ton on goods, &c. weighed by the machines belonging to the trustees.	321 2 2				
		8. Water Dues: By the 35th section of the Act 6 & 7 Will. 4. c. lxi., the trustees are empowered to supply water to shipping, and to regulate and collect water dues.	Nil.				
				17,972 10 5	(See Observations.)	4,636 6 8 (See Observations.)	
Aberbrothwick Customs Port:							
Aberbrothwick -	Harbour Trustees	1. Dues on Imports and Exports: On all goods imported into					These dues are leviable by trustees appointed by and under the Act 2 Vict. c. xvi., and their successors, and are applicable (the light and beacon dues ex-

		or exported from the harbour of Aberbrothwick, or within the royalty of that burgh, whether on the east or west side of the harbour, in any ship, vessel, bark, boat, or lighter, according to Schedule A. of Act 2 Vict. c. xvi., for which see General Abstract, p. 84. The maximum rates are levied, excepting on cinders, the duty on which is 33⅓ less than that authorized by the Act. Goods remaining on the quays longer than 24 hours, are liable to be charged the rates specified in the above schedule for every successive period of 24 hours that they shall so remain.	1,915 11 7				cepted) to the payment of the expenses of passing the Act; of the compensation money to be paid to the Municipal Corporation of Aberbrothwick; of the principal and interest of money borrowed on the security of the rates, and to maintaining and improving the harbour; to paving, watching, and lighting it, and the other purposes of the Act, and to none other whatsoever. (See s. 59 of Act.) The light and beacon dues are to be applied to the purchase of the lighthouse and beacon, for regulating the approaches to the harbour established by the fraternity of seamen at Aberbrothwick, and for the establishment of other leading lights and beacons as may be deemed necessary; and a separate account is to be kept of these light dues, and of their application. (See s. 106 of Act.)
		2. Tonnage Dues: According to Schedule B. of Act for which see General Abstract, p. 87. The maximum rates are levied.	714 6 9½				Prior to the passing of this Act, the Municipal Corporation of Aberbrothwick were, under royal charter, owners of the port and harbour, and entitled to certain tolls and dues. Under the provisions of this Act the sum of 10,000*l.* has been secured to the corporation by way of compensation for the transfer to the trustees of the harbour and its property, and for the extinction of the dues leviable by the corporation. (See s. 45 of Act.) The interest of this debt is 400*l.* per annum.
		3. Plank Money: According to Schedule B. of Act, for which, see General Abstract, p. 87. The maximum rates are levied.					The other corporate revenues of Aberbrothwick in 1852 amounted to 1,236*l.* 17*s.* 8*d.*; the debt secured on the burgh revenues is 19,575*l.* 9*s.* 2*d.* Under the provisions of the 48th section of the Act, the trustees possess the exclusive privilege of appointing and licensing meters and weighers of grain, lime, and coal imported into the harbour, and to fix the rates to be paid to them. No other persons are allowed to weigh or measure.
		4. Light and Beacon Dues: On all ships, vessels, or other craft entering the harbour, such rates and					By the 57th section of the Act, the trustess are authorized to reduce and again raise the dues to the statutable rates. The 58th section empowers them to compound for vessels making more than a voyage per week to and from the harbour and any place within the United Kingdom. By the 79th section, power is given to Her Majesty

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ABERBROTHWICK CUSTOMS PORT—*cont.*							
Aberbrothwick—*cont.*	Harbour Trustees —*cont.*	duties as the Commissioners shall fix and determine, not exceeding ¾*d.* per register ton. (See s. 106 and Schedule C. of Act.) The maximum rate is levied.	50 1 11½				in council, or to the Lords of the Treasury, to abolish the differential dues on all or such foreign vessels, and on all or such of their cargoes, as may be deemed expedient. It does not, however, appear that such differential dues are leviable. The other revenues of the trustees, in 1852, consisted of:—Pilot master's fees, 43*l.* 6*s.*; for use of harbour ropes, 1*l.* 10*s.*; for use of repairing bank, 2*s.* 10½*d.*; and rents, 104*l.* 9*s.*; in all, 149*l.* 7*s.* 10½*d.* The debt charged on the harbour revenues, including the compensation to the corporation, amounted in 1853 to 50,000*l.* Of this sum 20,250*l.* is secured on the personal guarantee of certain inhabitants of Arbroath and its neighbourhood.
		5. Slip Dues: By the 60th section of the Act, the trustees are empowered to charge vessels for the use of the slips and railways, such dues as shall be agreed upon, or shall from time to time be fixed by the trustees. (For schedule of dues as at present levied, see General Abstract, p. 87.)	70 11 5½				
		6. Water Dues: The 56th section of the Act empowers the trustees to supply water to shipping, and to charge dues for such supply. These dues are not in practice levied.	Nil.				

		7. Craneage, &c. Dues: By the 90th section of the Act, the trustees are empowered to charge for the use of cranes and weighing machines such reasonable rates and duties as they shall think proper. (For existing rates and duties, see General Abstract, p. 88.)	0	12	6	2,751	4	3½	400 0 0	149	7 10½	
Montrose Customs Port:												
Montrose - -	Harbour Trustees	1. Tonnage and Plankage Dues: By the 38th and 40th sections of the Act 13 & 14 Vict. c. xliii., the trustees are empowered to levy on every vessel entering or going out of the harbour, or precincts thereof, the rates mentioned in Schedule A. of Act, and in addition a sum not exceeding one fourth part of such rates. (For schedule of dues, see General Abstract, p. 89.) Vessels not detained by embargo or stress of weather, remaining in the harbour for a longer period than sixty days, are liable to a further rate of 1*d.* per ton per month, and so in proportion for any period less than a month, so long as such vessel shall so remain. (See sec. 41 of Act.) The maximum rates are levied.	1,009	13	3½							These dues are leviable by Commissioners appointed by and under the Act 1 Vict. c. xcix., under the powers of the Acts 1 Vict. c. xcix. and 13 & 14 Vict. c. xliii., and are applicable, with the exception of those numbered 3 and 5, to the payment of the expenses of obtaining these Acts; of the annual compensation to the Municipal Corporation of Montrose; of the interest of money borrowed on the security of the harbour revenues; to the formation of a sinking fund for the extinction of the principal of such money borrowed; to enlarging, improving, and deepening the harbour and its works, carrying out the improvements authorized by the Acts; keeping and maintaining in good order, repair, and paving, watching, and lighting the piers, quays, and jetties, and other works of the harbour, and the other purposes of the Act, and to no other purpose whatsoever. (See sec. 97 of Act 1 Vict. c. xcix., and 52 of 13 & 14 Vict. c. xliii.) Prior to the passing of the Act 1 Vict. c. xcix., the Municipal Corporation of Montrose were, under charter from the Crown, the proprietors of the harbour, and levied harbour and other dues, tolls, and rates within the precincts thereof, which formed part of the general revenues of the burgh. By this Act these dues were abolished, and it was provided that, before the harbour trustees should be empowered to levy tolls, they should agree to pay out of the harbour revenues an annual sum not exceeding 600*l.* by way of compensation to the municipal

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MONTROSE CUSTOMS PORT—*cont.*							
Montrose—*cont.*	Harbour Trustees —*cont.*	Rates on steam vessels coastwise, making more than one trip per week, may be compounded for by the year. (See section 43 of Act.)					corporation. (See 45th section of Act 1 Vict. c. xcix.)
		2. Dues on Imports and Exports: By the 38th and 42d sections of the same Act, power is given to the trustees to levy on all goods shipped or unshipped, received or delivered, within the harbour or precincts thereof, rates according to Schedule B. of the Act, and in addition a sum not exceeding one fourth part of such rates. For schedule of dues, see General Abstract, p. 90. The maximum amounts are charged.	2,547 14 1½				The amount so paid to the corporation is 600*l.* per annum. The other corporate revenues of the burgh of Montrose, including an annual ground rent of 250*l.* paid by the Harbour Trustees for ground forming the site of the dock, and adjoining it, amounted in 1852 to 2,166*l.* 7*s.* 1½*d.*
							A debt of 34,215*l.* 15*s.* 8*d.* is charged on the burgh revenues.
							The 25th section of the Act 13 & 14 Vict. provides that an abstract of the harbour accounts shall be annually published in one or more of the local newspapers.
							The 35th section of the same statute enacts, that the trustees shall set aside, for the formation of a sinking fund for the liquidation of the harbour debt, 600*l.* annually until such debt shall be reduced to 30,000*l.* To enable the trustees to effect this object, they are empowered by the 38th section of the Act to raise by one fourth the rates specified in Schedules A. and B. of the Act 13 & 14 Vict. c. xliii., which rates as specified are not to be lowered until the harbour debt shall have been reduced to 40,000*l.* or under.
		3. Lightage Dues: Under the 96th section of the Act 1 Vict. c. xcix., the trustees are entitled to levy on all ships, vessels, or other craft, entering the harbour, such rates and duties as shall					Separate and distinct accounts are to be kept of the lightage and tug dues numbered 3 and 5, which are to be applied solely to the purposes of lighting and buoying the approaches of the harbour and of the tug respectively. (See s. 96 of Act 1 Vict. c. xcix., and s. 48 of Act 13 & 14 Vict. c. xliii.)

be necessary to enable them to acquire certain lighthouses and beacons already constructed, and to establish others, for directing the safe approach to the harbour, as they shall annually fix and determine, not exceeding ¾d. per ton on each vessel. (See Schedule C. of Act.) The maximum amount is charged.	115	10	4				The other revenues of the Trustees in 1852 consisted of :—Rents, 170*l.* 18*s.* 3*d.*; surplus of ballast account, 201*l.* 7*s.* 10*d.*; surplus of water account, 3*l.* 13*s.* 1*d.*; interest on sinking fund, 26*l.* 7*s.* 6*d.*; in all, 402*l.* 6*s.* 8*d.* The debt charged on the harbour revenues amounts to 46,441*l.* 3*s.* 1*d.* Of this sum 19,981*l.* 3*s.* 1*d.* is also secured on the personal guarantee of some of the inhabitants of Montrose and its neighbourhood.
4. Dues for Cranes and Weighing Machines. By the 93d section of the Act 1 Vict. the trustees are empowered to levy for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper. (For schedules of existing rates and those in force in 1852, see General Abstract, p. 93.)	18	10	11				
5. Tug Dues : Under the 47th and 48th sections of the Act 13 & 14 Vict. c. xliii., on a requisition by the owners and masters of three fourths of the tonnage of the vessels registered at Montrose, the trustees are vested with the exclusive privilege of employing a steam tug for towing vessels into and out of the harbour, and are empowered to levy on all vessels ent ring the harbour,							

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Montrose Customs Port—*cont.*							
Montrose—*cont.*	Harbour Trustees —*cont.*	whether such vessels use the tug or not, the dues specified in Schedule D. of Act, for which see General Abstract, p. 93. And also to levy on all vessels using or requiring the use of such tug, whether used or not, such reasonable towing charges as the trustees may from time to time fix. The dues chargeable under Schedule D. to be deducted from such towing charges. These provisions have hitherto been inoperative.	Nil.				
		6. Shore Dues leviable at Ferryden, &c. The 44th section of the Act 13 & 14 Vict. cap. xliii., provides that vessels navigating, and goods or articles landed in the basin of Montrose to the westward of the Chain Bridge and Inch Bridge, across the river South Esk, and at Ferryden, shall be liable only to the duties leviable by the	*	3,691 8 8	600 0 0 (See Observations.)	402 6 8	

* The proceeds of these duties amount to about 7*l.* annually, and are included in the figures appearing under the head of Dues on Imports and Exports, No. 2.

		Municipal Corporation of Montrose at these places prior to the passing of the Act 1 Vict. c. xcix. (For schedule of dues, see Gen. Abstract, p. 93.)					
Aberdeen Customs Port:							
Aberdeen - -	Harbour Commissioners.	1. Tonnage Dues: Under the 145th section of the Act 6 & 7 Vict. c. lxxii., the Harbour Commissioners are entitled to levy on every vessel coming into or going out of the harbour, or precincts thereof, any sums not exceeding the rates and duties specified in Schedule A. of the Act, for which see General Abstract, p. 97. The maximum rates are levied. Open boats under 10 tons burden exempt. Ships, steamers, or vessels having made fifty voyages in any one year, from January to December inclusive, to pay no harbour dues for any additional voyages made by them within the said year. Vessels sailing from the harbour, and put back by stress of weather or other cause, without having accomplished the voyage, not liable in additional dues for such return. British vessels bonâ fide employed in the white fishery, exempt from the	4,039 0 8	Nil	Differential duty on foreign unprivileged vessels.		These dues are leviable by Commissioners appointed by and under the Act 6 & 7 Vict. c. lxxii., and their successors, and are applicable to the payment of the expenses of obtaining the Act, and all other necessary and proper expenses relating thereto; of the interest of money borrowed on the security of the dues, to the maintenance of the harbour and its works, to defraying the ordinary outgoings and expenses of the Commissioners, and to executing the improvements authorized by the Act, and to the formation of a sinking fund for the repayment of money borrowed, as may be required or deemed advisable. (See sec. 159 of Act.) Power is given by the 152d and 153d sections of the Act to a special Board of Commissioners, consisting of the Harbour Commissioners and certain public officers, named in the Act, to raise from time to time the dues specified in such Schedules A. and B., should it appear to them necessary to do so, and also to reduce and again raise them, but so that they should not exceed the rates specified in the Act, with the addition of one fifth. Under the 150th section of the Act, foreign privileged vessels, and goods carried in such vessels, are not liable to differential duties. No differential dues were levied on foreign unprivileged vessels in 1852. Prior to the passing of the Act 13 Geo. 3. c. 29., for improving the harbour of Aberdeen, now repealed, the Municipal Corporation of Aberdeen enjoyed a revenue arising from dues and tolls on ships and their cargoes; these dues and tolls now merge in the rates and duties levied under the authority of the existing Act; but it is provided by the 238th section of that Act that, on the expiration of that Act, the dues and tolls heretofore leviable by the corporation shall revert to that body.	

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ABERDEEN CUSTOMS PORT—*cont.* Aberdeen—*cont.*	Harbour Commissioners—*cont.*	payment of harbour dues, provided they have no cargo on board, but the fish caught and their stores and fishing implements. (See Schedue C. of Act.)					The other revenues of the Commissioners in 1852 consisted of:—Metage dues, 1,323*l.* 14*s.* 2*d.*; rent of patent slip, 200*l.*; rent of property and feu duties, 1,816*l.* 3*s.* 8*d.*; received from the Aberdeenshire Canal, 152*l.* 7*s.* 7*d.*; for the use of the shear poles, 41*l.* 7*s.* 1*d.*; old materials sold, 79*l.* 7*s.* 7*d.*; in all 3,613*l.* 0*s.* 1*d.* A debt of 282,126*l.* 14*s.* 4*d.* was charged in 1852 on the revenue and harbour and property; the interest has for the last ten years averaged 4 per cent.
		2. Dues on Goods: By the 148th section of the Act, the Commissioners are empowered to levy on all goods shipped or unshipped within the harbour or docks, any sums not exceeding the several rates specified in Schedule B. of the Act, for which see General Abstract, p. 98. The maximum amounts are levied.	11,197 13 11½				
		3. Dues for Sheds, Cranes, and Weighing Machines: By the 149th section of the Act, the Commissioners are empowered to levy for the use of the sheds, cranes, and weighing machines, such dues as the Commissioners shall from time to time fix to be just and reasonable.	Nil.				
		4. Leading Lights, Tidal Pier Light, and Flag Dues:					

		Under the 217th section, the Commissioners are required to maintain and keep up existing light-houses, flags, and signals, and to establish others; and for such maintenance and establishment they are empowered to levy on all vessels entering the harbour the rates specified in Schedule E. of the Act, for which see General Abstract, p. 101. The maximum rates are levied.	294 19 6				
		5. Ballast Dues: By the 199th section, which vests the exclusive privilege of the supply of ballast in the Commissioners, they are authorized to charge for such supply such rates and dues as from time to time they may deem expedient. (For the existing rates and charges, which have been in force since 1842, see General Abstract, p. 101.)	*808 8 5	16,340 2 6½	(See Observations.)	3,613 0 1	
Stonehaven -	Harbour Commissioners.	1. Tonnage Dues: The 26th section of the Act 6 Geo. 4. c. liv., empowers the Commissioners to levy on all ships, vessels, barks, and lighters, and all boats of the tonnage of ten tons and upwards coming into the harbour, whether on account of stress of weather,					These dues are leviable by Commissioners appointed by and under the Act 6 Geo. 4. cap. liv., and are applicable, after payment of the expenses of obtaining the Act, to deepening, cleansing, enlarging, and improving the harbour; to keeping and maintaining the piers, quays, breasts, and other works already constructed in good order and repair; to making, erecting, building, and finishing other piers, quays, breasts, and other works for the improvement of the harbour; to the payment of the officers and servants of the Commissioners of the moneys

* The cost of the supply of ballast to the Commissioners amounted in 1852 to 283*l.* 1*s.* 8*d.*, thus leaving a surplus revenue of 525*l.* 6*s.* 9*d.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			Under each Head of Charge.	Totals.			
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ABERDEEN CUSTOMS PORT—*cont.*							
Stonehaven—*cont.*	Harbour Commissioners—*cont.*	or on any account whatsoever, the sum of 2*d.* per ton for every ton of which such ships, &c., shall measure, and the sum of 1½*d.* per ton of ballast duty, and on all boats (except herring boats) under the burden of ten tons, the sum of 1*s.* and 1*d.* of ballast duty.	62 11 11				borrowed on the security of the rates and duties, and to no other use or purpose whatever. (See s. 39 of Act.)
		The 27th section authorizes the Commissioners to levy on all herring boats in the harbour 5*s.* each for the period of their fishing season.					The 3d section of the Act, however, provides that the Commissioners may construct such works as they may deem necessary for the more convenient lading and unlading of ships, and for that purpose may make, widen, and repair the streets and avenues leading to the harbour.
		(For schedule of dues in practice levied, see General Abstract, p. 102.)					Prior to the passing of this Act the Town Council of the burgh of Stonehaven used to levy dues on vessels and their cargoes; by this Act these dues were abolished. (See s. 25 of Act.)
		The 28th section provides that vessels, &c., remaining six weeks and wintering in the harbour shall pay 3*d.* for each and every ton which such ships, &c. shall measure.					The existing debt charged on the harbour dues amounts to 8,424*l.* 10*s.* 3*d.* There is no other security.
		2. Dues on Imports and Exports:					
		Under the 33d section of the Act the Commissioners are authorized to levy					

			on all goods, merchandise, wares, or commodities whatsoever, which shall be imported into or exported out of Stonehaven in any ship, vessel, bark, lighter, or boat, or that shall be loaded into or unloaded out of any ship, &c. coming into or going out of the harbour, the sum of 4*d.* sterling per barrel bulk, and upon articles not chargeable by the barrel bulk to levy the several rates and duties specified in the schedule of Act, for which and the dues in practice levied, see General Abstract, p. 102.	243 10 3½	306 2 2½	—	—	
L 12	PETERHEAD CUSTOMS PORT:							
	Peterhead - -	Trustees of the Harbours.	1. Duties on Imports and Exports: By the 24th section of the Act 7 & 8 Geo. 4. c. xxxiv., the trustees are empowered to levy on all goods, merchandise, wares, or commodities whatever, which shall be imported into or exported out of the harbours of Peterhead in any ship, vessel, bark, boat, or lighter, the rates and duties specified in Schedule A. of the Act, for which see General Abstract, p. 104. Three fourths of these rates are charged. The trustees may fix such reasonable rates on com-	2,669 6 8				These dues are leviable by trustees appointed by the Act 7 & 8 Geo. 4. c. xxxiv. and their successors, and are applicable to the payment of the expenses of passing the Act; of the management, maintenance, and repair of the piers, quays, jetties, and other works of the harbours; to the payment of the interest of the debt secured on the harbour revenues, and the formation of a sinking fund, by the appropriation of five per cent. of the annual interest, for the gradual extinction of such debt; to enlarging, improving, and deepening the harbours, and other works connected therewith; to paving, watching, and lighting the piers, quays, and jetties, docks, &c., and to no other purpose whatsoever. (See s. 40 of Act.) If after appropriating the necessary sum for the formation of a sinking fund, and the payment of the officers and other servants of the trustees, the revenue arising from the rates specified in the several schedules of the Act should not produce an annual surplus of 3,000*l.*, the trustees are empowered to increase the

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
PETERHEAD CUSTOMS PORT—*cont.*							
Peterhead—*cont.*	Trustees of the Harbours—*cont.*	modities not specified in the schedule as they shall think fit, but not exceeding one fourth part of the freight of such commodities (see s. 32 of Act). Similar rates and duties may be charged on goods remaining on the quays for a longer period than a week, and for every successive 24 hours that they shall so remain (see s. 35 of Act).					dues sufficiently for that purpose, and afterwards to reduce and vary them as they may find necessary and expedient. (See s. 24 of Act.) By the 30th section of the Act, power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues on all or such foreign vessels as may be deemed expedient to those payable by British vessels. The differential dues on foreign vessels are not in practice claimed or levied. The Municipal Corporation of Peterhead are empowered, under the 70th section, after defraying the necessary annual expenditure of the town, to appropriate, out of their revenues, for the purposes of the harbours, such sums as they may deem expedient. No portion of the town revenues has hitherto been so appropriated. The limits within which the dues are claimed and levied extend along the sea shore to about a mile on either side of the harbour. The other revenues of the trustees in 1852 consisted of: rents, 110*l.* 8*s.* 1*d.*; crane dues, 8*l.* 1*s.* 9*d.*; steelyard dues, 10*l.* 2*s.* 10*d.*; in all, 128*l.* 12*s.* 8*d.* On the 1st March 1853, the amount of debt charged on the harbour revenues was 52,962*l.* 1*s.* 9½*d.*, together with annuities amounting annually to 33*l.*
		2. Tonnage Dues: Under the 28th section, power is given to the trustees to levy on ships, vessels, barks, boats, and lighters, of whatsoever description, which shall come into or use the harbours, the several rates and duties set forth in Schedule B. of Act, for which see General Abstract, p. 107.	713 13 0				
		Under the 27th section, vessels remaining for a longer period than six weeks, and wintering in the harbour, are liable to certain duties, for which see Gen. Abstract, p. 108.	Not claimed	Differential dues on foreign privileged vessels.			

		Three fourths of these rates are charged.	Not levied	Differential dues on foreign unprivileged vessels.			
		3. Canal Dues: By the 29th section, the trustees are entitled to levy on all ships and vessels passing through the canal which communicates the south and north harbours, a duty not exceeding 6*d.* per register ton for each and every time they shall so pass through. Three fourths of this duty are in practice levied.	44 4 8				
		4. Graving Dock Duties: The 31st section empowers the trustees to levy, for the use of their graving or dry docks, the several rates and duties specified in Schedule C. of the Act, for which see General Abstract, p. 108. Three fourths of these rates are in practice levied.	157 19 6				
		5. Ballast Dues: By the 57th section of the Act, the exclusive privilege of supplying ballast is vested in the trustees, who are empowered to fix such reasonable rate per ton as they shall from time to time find necessary. The existing rate of charge is 1*s.* per ton.	*140 15 9	3,725 19 7	—	128 12 8	

* Ballast is chiefly supplied from the excavations made in the harbours. The cost of conveying the ballast to the ships in 1852 was 46*l.* 17*s.* 6*d.*, thus leaving a surplus revenue of 93*l.* 18*s.* 3*d.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
PETERHEAD CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Fraserburgh -	Harbour Commissioners.	1. Tonnage Dues: Under the 49th section of the Act 2 & 3 Vict. c. lxv., the Commissioners are empowered to levy on any ship or vessel of whatever description which shall come into or use the harbour, or shall enter within the piers of the harbour, the several rates and duties specified in Schedule A. of Act, for which, and the dues in practice levied see General Abstract, p. 111.	312 19 11				These dues are leviable by Commissioners appointed by and under the Act 2 & 3 Vict. c. lxv., and their successors, and are applicable, after the payment of the expenses of passing the Act, to deepening cleansing, enlarging, and improving the harbour; to keeping in repair and maintaining the piers, quays, breasts, and other works, already or which may be constructed; to making and maintaining roadways and approaches to the piers and quays; to making, erecting, building, and finishing such other piers, quays, breasts, and other works as shall be necessary or expedient for the improvement of the harbour; to the erection of warehouses, storehouses, lofts, sheds, yards, or other places for receiving and safekeeping of goods, &c.; to lighting the piers and quays; to paying the officers and servants of the Commissioners; to the payment of the interest and principal of money borrowed on the security of the harbour revenues; and to no other purpose or use whatsoever; under such regulations and conditions as the Commissioners may from time to time think reasonable. (See s. 65 of Act.)
		The 54th section provides that all vessels belonging to the harbour lying up or wintering therein from the 31st October to the 31st Dec. dismantled, or for any longer period not exceeding six months, shall be liable to a duty of 3*d.* per ton, and vessels not belonging to the harbour to double such rate.					The 53d section authorizes the Commissioners to reduce and suspend the several rates and duties, and to again raise or revive them, but not to exceed the statutable rates.
		2. Dues on Goods: By the 51st sect. power is					By the 57th section power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable on all or on so many of the foreign vessels as may be deemed expedient to those chargeable on British vessels. This power has been exercised in respect to all foreign vessels.

		granted to the Commissioners to levy on goods, merchandise, wares, or commodities whatsoever which shall be imported into or exported out of the harbour of Fraserburgh in any ship or vessel, or that shall be loaded into or unloaded out of any ship or vessel coming into or going out of the harbour, the several rates and duties specified in schedule B. of Act, for which, and the dues in practice levied, see Gen. Abstract, p. 112. Goods (wood for barrel staves excepted) remaining on the quays for a longer period than twenty-four hours, are liable to further duties not exceeding the sums set forth in the schedule; and to similar duties for each successive period of twenty-four hours that they shall so remain. (See section 68 of Act.)	1,111 14 6				The 86th and 84th sections vest in the Commissioners the sole authority to appoint meters and weighers, and to fix the rates to be paid to them; and all articles requiring to be weighed or measured must be weighed or measured by such meters or weighers. The limits of the harbour embrace the shore within the royalty of Fraserburgh, and extend seaward to one hundred yards outside of the Inch rocks, the Outer Bush rocks, and the Boichhead rocks respectively. (See s. 102 of Act.) The dues are levied throughout. The other revenues of the Commissioners in 1852 consisted of rents of cellars, &c., which realized 41*l.* 13*s.* The debt charged on the harbour revenues on the 12th November 1852 amounted to 13,746*l.* 8*s.* 10*d.*
		3. Dues for Cranes and Weighing Machines: The 85th section empowers the Commissioners to levy for the use of their cranes and weighing machines such reasonable rates and duties as they shall think proper. (For schedule of existing rates, see General Abstract, p. 113).	6 0 0				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
PETERHEAD CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Fraserburgh—*cont.*	Harbour Commissioners—*cont.*	4. Slip Dues: The 93d section authorizes the Commissioners to let their slips, inclined planes, or building yards, for any period not exceeding seven years, at such rents, rates, and duties as to them shall from time to time seem fit and proper. (For schedule of existing dues, see General Abstract, p. 113.)	98 4 7	1,528 19 0	(See Observations.)	41 13 0	
BANFF CUSTOMS PORT:							
Banff - -	Harbour Trustees	1. Harbour Dues: Under the 127th section of the Act 3 & 4 Vict. c. cxiv., the trustees are empowered to levy on every ship, bark, lighter, boat, or other vessel coming into or out of the harbour, or landing or taking on board any goods or passengers, or touching at or taking advantage of the harbour or precincts thereof, including the sea-coast from the junction of the burn of Boyndie					These dues are leviable by trustees appointed by and under the Act 3 & 4 Vict. c. cxiv., and are applicable to the payment of one third of the expenses of passing the Act, to the maintenance and repair of the harbour, and its improvement, and to the payment of the principal and interest of money borrowed on the security of the harbour revenues. (See ss. 143 and 193 of Act.) Prior to the passing of this statute certain dues were levied by the Municipal Corporation of Banff. They are now merged in the several rates and duties leviable under this Act. The 142d section provides that, should the harbour revenues prove an insufficient security for the harbour debt existing at the passing of the Act, the borough revenues shall be charged to the extent of the deficiency.

		with the sea on the west to the rock beyond the bar of Banff called the Palmer Cove, on the east of the harbour, and the boat hythe, and the river Doveron below the bridge of Banff, and both sides of the river below the bridge, the rates and duties specified in Schedule D. of Act, for which see Gen. Abstract, p. 116. The maximum rates are levied.	112 0 0				By the 129th section the trustees are empowered to reduce or to suspend the several rates and duties, and to re-impose or raise them again, but not exceeding the statutable rates. And by the 130th section, the dues on regular packets, passage boats, or ferry boats may be compounded for. In 1847 the duty of 2*d.* charged on guano, which was not specially mentioned in the schedule, was disputed, and the case was tried before the sheriff and the Court of Session in Scotland, and was finally decided in favour of the disputant. The other revenues of the Commissioners in 1852 consisted of:—Bonding warehouse dues, 9*l.* 13*s.* 6*d.*; old materials sold, 4*l.* 3*s.* 1*d.*; crane dues, 3*l.* 12*s.* 8*d.*; pilot boat, 1*l.* 10*s.*; interest on back account, 9*s.* 7*d.*; in all, 19*l.* 8*s.* 10*d.* The existing debt charged on the harbour funds is 10,430*l.* 16*s.* 7*d.*, at interest varying from 3½ to 4 per cent.
		2. Ballast Dues: Under the same section and schedule. For ballast taken in or discharged, per ton, 3*d.* Levied, 2*d.*	0 10 8				
		3. Berthing Dues: Under the same section and schedule. For schedule of dues, see Gen. Abstract, p. 116. The maximum rates are levied.	15 9 6				
		4. Plankage Dues: Under the same section and schedule. All vessels requiring the use of planks to pay for each plank they receive belonging to the harbour, 6*d.* The maximum rate is charged.	1 19 0				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
BANFF CUSTOMS PORT —*cont.*							
Banff—*cont.*	Harbour Trustees —*cont.*	5. Light Dues: Under the same section and schedule. (For schedule see Gen. Abstract, p. 116.) The maximum rates are charged. For exemptions from the foregoing dues, see Gen. Abstract, p. 116.	7 18 6				
		6. Shore Dues: By the same section the trustees are empowered to levy on all goods, merchandise, and commodities whatsoever imported into exported from the h rbour, or shipped from or landed at any place within the precincts of the harbour, the several rates and duties specified in schedules E. and F. of Act, for which see Gen. Abstract, p. 117. The maximum rates are levied, except in some few instances. For exemptions under schedules E. and F. see Gen. Abstract, p. 120.	824 7 7	962 5 3	—	19 8 10	

		Goods remaining on the quays for a longer period than twenty-four hours are liable to the rates in the schedules for every successive period of twenty-four hours they shall so remain. (See section 148 of Act.)					
INVERNESS CUSTOMS PORT:							
Inverness - -	Harbour Trustees	1. Anchorage: Under the 53d section of the Act 10 & 11 Vict. c. ccix., the trustees are empowered to levy on every vessel coming into or going out of the harbour, or landing or taking on board any goods or passengers, or touching at or taking the advantage of the harbour, or any part of it, the following rates and duties:—Vessels per ton, 0½*d.* Boats, except when laden with fresh fish, each oar, 1*d.* (See 2d part of schedule of Act.) Vessels first entering and breaking bulk in the canal below the Muirtown Locks, and paying anchorage dues there, if they come to the quays belonging to the trustees, or other parts of the port of Inverness than the canal to discharge part of the same cargo or to load of new, on the some voyage, are not liable to pay	Let for 1,435 0 0				These dues are leviable by trustees appointed by and under the Act 10 & 11 Vict. c. ccix., and are applicable to the payment of the expenses of passing the Act, of an annual sum of 332*l.* to the Municipal Corporation of Inverness as compensation for the anchorage and shore dues which they used formerly to levy; of the interest on a debt of 3,000*l.* claimed by such corporation for advances made by them for improving and extending the harbour; of the principal and interest of money secured on the harbour revenues borrowed for the purposes of the port and harbour; to enlarging and improving the harbour and its works; and to watching and lighting the pier, quays, and jetties. (See sections 42, 43, and 64 of Act.) The anchorage and shore dues on vessels coming into or using the Caledonian Canal below Muirtown Locks, and on goods imported into or exported from such portion of the canal, are levied by the Commissioners of the Caledonian Canal; a moiety of the proceeds, less the cost of collection, is paid over by them to the trustees. (See ss. 54 and 55 of Act.) The limits of the harbour extend from the point of junction of the Caledonian Canal with the sea, on the west, to the junction of the Aultnahenrick burn with the sea, on the east, a distance of about four miles, and up the canal to the locks at Muirtown. The dues are claimed throughout the whole of these limits, but in practice they are levied only within the canal. The debt secured on the harbour dues amounted, in 1852, to 9,000*l.* The debt of 3,000*l.* secured under the Act to the Municipal Corporation, has been paid off.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INVERNESS CUSTOMS PORT—*cont.* Inverness—*cont.*	Harbour Trustees —*cont.*	anchorage dues to the trustees or their tenants. The maximum rates are levied. 2. Shore Dues: By the same section, power is given to the trustees to levy on all goods and wares imported into or exported from the harbour, or shipped from or landed within the harbour, or any part of it, the rates and duties specified in the first part of the schedule of the Act. (For the dues leviable and in practice levied, see Gen. Abstract, p. 131.) 3. Dues for Weights and Barrels: Coals, Scotch and English, $\frac{3}{4}d.$ per ton. Cinders, 100 bushels, $1\frac{1}{2}d.$ per ton. Lime shells, 100 bushels, $1\frac{1}{2}d.$ per ton. (See third part of schedule of Act.) The maximum rates are levied.					The other revenues of the trnstees in that year consisted of:—Interest, 9*l.* 9*s.* 1*d.*; rent of store house, 10*l.* 9*s.*; in all, 19*l.* 18*s.* 1*d.* In addition to the annuity of 332*l.* paid out of the harbour funds, the revenues of the Municipal Corporation in 1852 amounted to 1,846*l.* 19*s.* 3*d.*, including 150*l.*, proportion of expense of Police Act repaid by Police Commissioners. The debt charged on the burgh revenues in that year was 12,385*l.* 15*s.* 10*d.*

		4. Dues for Cranes and Weighing Machines: The 70th section of the Act empowers the trustees to levy, for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper. The trustees possessed no cranes in 1852. (For schedule of existing dues for weighing machines, see General Abstract, p. 134.)	14 15 6½	1,449 15 6½	332 0 0 (See Observations.)	19 18 1	
Cromarty - -	Harbour Trustees	1. Dues on Imports and Exports: By the 2d section of the Act 4 Will. 4. c. xlviii., the trustees are empowered to levy on goods, wares, merchandises, &c. exported from or imported into the harbour, certain tolls, rates, and duties, for schedule of which see Gen. Abstract, p. 142. The maximum rates are levied. 2. Anchorage Dues: Under the same section, the trustees are entitled to levy on every vessel, bark, lighter, boat, or other vessel trading to and from, or using the harbour, certain rates and duties, for which see General Abstract, p. 142. The maximum rates are levied.	—	Let for 65 0 0	—	—	These dues are leviable by trustees appointed by the Act 4 Will. 4. c. xlviii., and are applicable to the payment of the expenses of passing the Act; of the principal and interest of borrowed money; to the improvement and maintenance of the harbour and its works; to the construction of piers, jetties, and other works that may be deemed necessary; to the payment of the salaries of the officers and servants of the trustees, and to no other use or purpose whatsoever. (See section 12 of Act.) The 13th section provides that the trustees shall annually make a computation of the amount necessary for the requirements of the harbour, including a sinking fund for the liquidation of any harbour debt, and that the amount to be levied shall not exceed such computation; and by the 3d section of the Act power is given to reduce and again raise the dues, but not to exceed the statutable rates. A debt of 1,100*l.* is charged on the harbour dues. There is no other security, and the trustees possess no other revenues.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INVERNESS CUSTOMS PORT—*cont.*							
Portmahomack -	Commissioners of Highland Roads and Bridges.	By the 35th section of the Act 4 Geo. 4. c. 56., power is given to the Commissioners of Highland Roads and Bridges to levy at any one of the ferry piers and shipping quays erected by such Commissioners, for forming a fund for maintaining the same in repair, certain rates and duties, for which, see General Abstract, p. 143. The maximum rates are levied at Portmahomack.	—	Let for 55 0 0	—	—	These dues are leviable by the Commissioners of Highland Roads and Bridges, and are applied to the maintenance of the pier, for which purpose, it is stated, they are inadequate.
Dingwall - -	Municipal Corporation as Harbour Trustees.	By the 2d section of the Act 5 Geo. 4. c. xciii., power is given to the trustees to levy on any ship, vessel, bark, and boat trading to and from the cut, canal, or harbour of Dingwall, and on goods imported therein or exported therefrom, the several rates and duties specified in the schedule to the Act. (For schedule of dues leviable and levied, see General Abstract, p. 149.)	—	176 0 0	—	—	These dues are leviable by the Municipal Corporation of Dingwall, under the powers of the Act 5 Geo. 4. c. xciii., and are applicable to improving the canal or harbour, to maintaining and keeping the same in repair, to the repayment of the sums borrowed on the security of the harbour revenues, and to no other purpose whatever. (See s. 11 of Act.) The 10th and 20th sections empower the trustees to reduce the dues, with the consent of three fourths of the creditors of the harbour, and to raise them again, but not exceeding the statutable rates. The 22d section provides that a sum equal to at least five per cent. of the amount borrowed shall be applied annually to the formation of a sinking fund for the liquidation of the debt. The 41st section enacts that the several rates and

							duties shall cease to be exigible whenever and so long as the harbour shall have, in any part of its extent, less than eight feet water at stream tides. The limits of the harbour embrace so much of the firth as extends to either extremity of the royalty or burgage. The dues are levied throughout. There is no debt charged on the harbour dues. The trustees possess no other revenues.
Ballintraid - -	Thos. Ogilvy, Esq., as harbour Trustees.	1. Anchorage: 1*d.* per ton register. 2. Dues on Cargoes: (For schedule of existing dues, see General Abstract, p. 151.)	11 17 7 31 11 4½	43 8 11½ in 1854.	(See Observations.)	—	By the Act 4 Geo. 4. c. 56., power is given to the Commissioners of Highland Roads and Bridges to levy at any one of the ferry piers and shipping quays erected by such Commissioners, for the purpose of constituting a fund for maintaining the same in repair, certain rates and duties therein set forth (for which see Portmahomack Harbour). The harbour of Ballintraed has been handed over to the proprietor of the estate of Ballintraed by the Commissioners on condition that the dues levied under the provisions of the before-mentioned Act should be appropriated to the repair and maintenance of the harbour. The present proprietor is Thomas Ogilvy, Esq. The cost of collection is 30*l.* per annum. It appears that no portion of the dues has been applied to the purposes of the harbour since the estate of Ballintraid has come into the possession of the present proprietor.
Wick Customs Port:							
Thurso - -	The Magistrates of Thurso, as Harbour Trustees.	1. Paulage: 1*d.* per ton on ships entering the harbour.	—	12 10 4 (in 1854.)	—	—	These are ancient dues levied by the magistrates of Thurso, who apply them to the maintenance and repair of the pauls, and to cleansing the harbour or river.
Scrabster - -	Harbour Trustees	1. Dues on Goods: By the 47th section of the Act 4 & 5 Vict. c. 1. the trustees are empowered, so soon as the piers and wharfs of the harbour shall be in a fit state to receive vessels thereat, to levy on all goods, wares, merchandises, or commodities					These dues are leviable by trustees appointed by the Act 4 & 5 Vict. c. 1. and their successors, and are applicable to the payment of the expenses of obtaining the Act; to keeping and maintaining in good order and sufficient repair the harbour and road of access to be made thereto; to paving, watching, and lighting the harbour; to the payment of the principal and interest of money borrowed on the security of the harbour revenues, and to the formation of a sinking fund, when such shall be established, for the gradual extinction of the har-

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Wick Customs Port—*cont.*							
Scrabster—*cont.*	Harbour Trustees—*cont.*	whatever, imported into or exported from the harbour, or within the space between the north-east quay or pier of the harbour, and the little head of Holburnhead, in any ship, vessel, bark, boat, or lighter, or carried along, across, or upon any part of the piers, wharfs, or other works of the trustees, the rates specified in Schedule A. of Act, for which see General Abstract, p. 157. The maximum rates are charged. The trustees may levy on goods remaining on the quays for a longer period than 24 hours, a further sum not exceeding those specified in the schedule, and similar duties for each successive period of 24 hours that they shall so remain. (See 86 of Act.) 2. Tonnage Duties: Under the same section	128 8 1				bour debt; and to no other purpose whatsoever. (See s. 51 of Act.) The amount expended on the construction and maintenance of the roads of access to the harbour, to the 30th April 1854, was 3,270*l.* The sum so applied in 1852 was 21*l.* 9*s.* 1*d.* The 57th section vests in the trustees the sole privilege of appointing meters and weighers of grain, lime, and coals imported, and to fix the rates to be paid to such meters and weighers. Under the 48th section the trustees are empowered to reduce or suspend, and again raise or revive, the dues, but not to exceed the statutable rates. The capital subscribed on account of the harbour is 5,810*l.*, exclusive of donations, which amounted to 2,383*l.* 18*s.*

the trustees are authorized, subject to the same limitations, to levy on every ship, vessel, bark, boat, or lighter, coming into or going out of the harbour, or within the limits before described, or loading or unloading therein, the rates and duties set forth in Schedule B. of Act, for which see Gen. Abstract, p. 159. The maximum rates are charged. The duty on vessels making one trip per week may be compounded for, for any period not exceeding one year. (See s. 50 of Act.)	248 2 6						
3. Water Dues: The 53d section empowers the trustees to collect water dues from vessels requiring water. These dues are not in practice levied.	Nil.						
4. Dues for Cranes and Weighing Machines. Under the 85th section the trustees are entitled to levy for the use of their cranes and weighing machines, such reasonable rates and duties as they shall think proper. As the trustees possess no cranes or weighing machines, no such dues are levied.	Nil.	—	376 10 7	21 9 1 (See Observations.)	—		

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
KIRKWALL CUSTOMS PORT:			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Kirkwall - -	Harbour Trustees	1. Rates on Goods: Under the 12th section of the Act 9 Geo. 4. c. lviii. the trustees are entitled to levy on all goods, merchandise, wares, and commodities whatever, imported into or exported out of the harbour, the several rates and duties specified in Schedule A. of Act, for which see General Abstract, p. 161. The duty in practice levied is 1½*d.* per barrel bulk. Goods on which the rates have been paid on importation, to be free on exportation in the same packages. (See s. 13 of Act.) 2. Tonnage Dues: The 15th section of the Act empowers the trustees to levy on any ships, vessels, barks, boats, and lighters, of whatever description, which shall come into or use the harbour the several duties and rates set forth in Schedule B. of Act, for	—	*180 14 0 Annually on an average of the last ten years.	—	—	These dues are leviable by trustees named in the Act 9 Geo. 4. c. lviii., and their successors, and are applicable to the payment of the expenses of passing the Act; to the maintenance and repair of the piers, and other works of the harbour, and to the expense of its management; to the payment of the principal and interest of money borrowed on the security of the harbour dues; to extending, enlarging, and improving the harbour and its works; improving, repairing, and lighting the access and avenues thereto; paving and lighting the piers, quays, and jetties, and to no other purpose whatsoever. (See s. 23 of Act.) The limits of the harbour extend along the shore from Eyre Point, on the west, eastward to the boundary of the royalty of the burgh; the dues are levied throughout. (See s. 13 of Act.) The 23d section empowers the trustees to reduce the dues, with the consent of three fourths of the creditors of the harbour debt, and to raise them again, but not exceeding the statutable rates. The 34th section provides that when 5,000*l.* shall have been borrowed on the security of the harbour revenues, 5 per cent. of such sums shall annually be applied to the formation of a sinking fund for the ultimate extinction of the debt. The debt at present charged on the harbour dues amounts to 200*l.*, bearing five per cent. interest. The trustees possess no other revenues.

* The dues are let: the gross amount received by the trustees annually on an average of the ten years ending 1852, was 180*l.* 14*s.*

		which see General Abstract, p. 161. The duty in practice levied is 1½*d.* per register ton.					
CAMPBELTOWN CUSTOMS PORT:							
Campbeltown -	Harbour and Burgh Trustees.	1. Anchorage Dues: By the 41st section of the Act 9 & 10 Vict. cap. cccLxiv., the trustees are authorized to levy on all vessels or boats coming within the precincts of the harbour, 1*d.* per ton for each and every ton of such vessels. Foreign vessels double. The maximum rates are levied, except as specified in the Observations. 2. Quay Dues: Under the same section the trustees are empowered to levy on all vessels landing or taking on board a cargo within the precincts of the harbour, 1*d.* for each and every ton. The maximum rate is levied, except as specified in Observations. Boats or small craft engaged in the herring fishery to pay for anchorage and quayage 6*d.* for every time they enter the harbour, or 2*s.* 6*d.* during the fishing season. Vessels seeking refuge and not berthed at any of the trustees' quays, nor moored to any of their mooring chains, nor breaking	Let for 1,002 0 0 Not claimed. Not levied.	Differential duty on foreign privileged vessels. Differential duty on foreign unprivileged vessels. 1,002 0 0	(See Observations.)	3 0 0	These dues are leviable by the harbour and burgh trustees of Campbeltown appointed by the Act 9 & 10 Vict. c. cccLxiv., and are applicable, under the 44th section, to the payment of one half of the expenses of passing the Act; of the collection and management of the harbour revenues; of the interest of the money borrowed on the security of the rates; of the expense of the harbour light, lighting, paving, and watching the quays; of maintaining the buoys and other harbour works; the payment of the principal money due by the Municipal Corporation on account of the harbour; and to deepening the harbour, and the execution of the intended improvements of the harbour, quays, and wharf. Any surplus to be appropriated to the formation of a sinking fund for the liquidation of the money borrowed on the harbour revenues. Prior to the passing of this Act, the Municipal Corporation of Campbeltown were entitled under their charter to certain anchorage, quayage, and shore dues. By this Act these dues and tolls were abolished, and the debt incurred by the corporation on account of the harbour was charged on the present rates and duties. (See 44th section of Act.) It is stated that the amount of such debt cannot now be distinguished. Differential dues are chargeable on foreign vessels, but in practice they are neither claimed nor levied. The harbour of Campbeltown embraces the whole of Campbeltown Loch within the point called Mac Ninians and the rock or point called the Otter or Outer Buoy. The dues are levied throughout the whole of these limits. (See section 38 of Act.) The 46th section authorizes the trustees to reduce and again raise the dues, but not to exceed the statutable rates. By the 48th section power is given to them to com-

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Campbeltown Customs Port—*cont.*							
Campbeltown—*cont.*	Harbour and Burgh Trustees—*cont.*	bulk, exempt. (See section 40 of Act.) 3. Dues on Imports and Exports: Power is given by the same section to the trustees to levy on all goods enumerated in Schedule D. of Act, landed or shipped, carried or conveyed within the harbour, any sums not exceeding those specified in such schedule, for which see General Abstract, p. 164. The maximum rates are levied.					pound for the anchorage and quayage dues, with regular packets, passage boats, and ferry boats. This power has been exercised. The 90th section of the Act authorizes the trustees to regulate the charges for ballast to be taken on board or landed from vessels in the harbour. Under the 127th section water is to be supplied to shipping at a rate not exceeding 2*s.* per ton. By the 23d section of the Act the trustees are required to keep separate accounts of the revenue and expenditure of the harbour, and by the 24th section they are empowered to charge on the harbour revenues, and on the rates, duties, and assessments for the supply of water, the sums of 14,000*l.*, and 3,000*l.* respectively. The trustees owe a debt of 5,010*l.* 15*s.* 6*d.*, the application of which to harbour and town purposes respectively is not distinguished in their accounts. The other revenues of the trustees as harbour trustees, amounted in 1852 to 3*l.* from rent of a weigh-house.
Glasgow Customs Port:							
Glasgow - -	Clyde Trustees -	1. Quay or Harbour Duties. Under the 56th section of the Act 3 & 4 Vict. c. cxviii., and the 11th section of Act 9 Vict. c. xxiii., the trustees are empowered to levy on vessels certain rates and duties, for which see General Abstract, p. 168.	10,433 5 7				These dues are leviable by trustees appointed by and under the Act 3 & 4 Vict. c. cxviii., and are applicable to defraying the expenses of the trust, and to the maintenance and improvement of the navigation of the River Clyde and the works connected therewith, in such order, in point of priority or otherwise, as the trustees shall judge most expedient. (See section 82 of Act., 3 & 4 Vict. c. cxviii., and section 26 of Act 9 Vict. c. xxiii.)

		The maximum rates are levied.				
		2. River or Tonnage Dues.				
		Under the same section the trustees are authorized to charge on goods the dues not exceeding those set forth in General Abstract, p. 168.	43,921 9 7			Under the 69th section of the Act 3 & 4 Vict., the river Clyde is divided into three stages; first, from Stockwell Street Bridge to the Old Ferry of Renfrew; second, from the Old Ferry of Renfrew to the mouth of Dalmuir Burn, and third, from the mouth of Dalmuir Burn to the Castle of Newark. Two thirds of the rates and duties are to be charged on vessels and goods passing on the first stage of the river, one sixth on those using the second stage, and one sixth on those passing on the third stage.
		The maximum rates are levied.				
		3. Dock Dues.				
		Under the 11th section of the Act 9 Vict. c. xxiii. the trustees are entitled to levy 6*d.* per ton on the register admeasurement of all vessels entering into or using the wet dock or tidal basin, or any basin leading to or connected therewith, and an additional duty at a rate of not exceeding 2*d.* per ton per week for any further time such ships shall remain in the dock or basin exceeding the first twenty-four lawful days.	Not levied.			Commissioners appointed by the 66th section of the Act 3 & 4 Vict. are empowered, with the consent of two thirds of the creditors of the harbour, to reduce or suspend the several duties, and again to raise or revive them, but not exceeding the statutable rates. The 21st section of the Act 17 Vict. c. lxii., provides that, after the completion of the works authorized by the several Acts, a sinking fund, for the extinction of the harbour debt, shall be formed by setting apart every year a sum equal to the average annual surplus revenue of the ten years preceding every such year, should the surplus in any one year amount to such annual average surplus. Vessels or goods passing to or from the harbour of Dumbarton to the west of Dumbarton Castle, and not proceeding to or from the upper part of the river to the east of such castle, are exempted from the several rates and duties. (See section 63 of Act 3 & 4 Vict.)
		Steam vessels plying on the Frith of Clyde within the Cumbrae Lighthouse, and passing through the Crinan Canal, are liable to only half of the dock dues.				Vessels and goods the property of burgesses, resident inhabitants of Dumbarton, are exempt from all the dues and tolls, except those exigible for the use of the wet dock. (See section 62 of Act 3 & 4 Vict.)
		These dues were not levied in 1852.				Goods and merchandise conveyed from the Forth and Clyde canal to the river Clyde, at any place to the west of Dalmuir Burn, and vice versâ, are exempt from dues. This immunity from dues was purchased by the Forth and Clyde Navigation Company, by the payment to the trustees of the sum of 2,061*l.* 3*s.* 9*d.*, being ten years' purchase of the average amount of the dues on such goods. (See section 35 of Act 3 & 4 Vict.)
		4. Shed Dues.				
		The 59th section of the Act 3 & 4 Vict. c. cxviii., authorizes the trustees to levy, for the use of the				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GLASGOW CUSTOMS PORT—*cont.*							
Glasgow—*cont.*	Clyde Trustees—*cont.*	sheds, the rates and duties specified in Schedule A. of such Act, for which see General Abstract, p. 168. The maximum rates are levied.	8,253 4 8				The other revenues of the trustees in 1852 consisted of :—Ferries, 2,800*l.* 1*s.* ; rhones and planks, 880*l.* 14*s.* 5*d.*; ballast, 79*l.* 14*s.* 8*d.*; fines, 336*l.* 6*s.* 4*d.*; Cumbrae light dues, proportion of surplus paid to the Clyde Trustees from 11th November 1850 to 31st May 1852, 4,707, 7*s.* 10*d.* ; rents, 931*l.* 11*s.* 9*d.*; miscellaneous receipts, 297*l.* 6*s.* 1*d.* ; in all, 10,033*l.* 2*s.* 1*d.* The debt charged on the harbour revenues in 1852 amounted to 695,509*l.* 18*s.* 5*d.*
		5. Crane Dues. Under the same section the trustees are empowered to charge for the use of the cranes the duties specified in Schedule C. of Act 3 & 4 Vict., for which see General Abstract, p. 170. The maximum rates are levied.	880 7 0				
		6. Weighing Duties. The same section authorizes the trustees to make, for the use of the weighing machines, the charges set forth in Schedule B. of the Act 3 & 4 Vict., for which see General Abstract, p. 170. The maximum rates are levied.	1,834 1 8				
		7. Water Dues: Under the 64th & 65th sections of the Act 3 & 4					

		Vict., the trustees are empowered to charge ships for the supply of water, a sum not exceeding 10*s.* in respect of each ship requiring such supply. The maximum rate is charged.	721 18 9	66,044 7 3	—	*5,325 14 3	
Paisley, River Cart	Municipal Corporation of Paisley, as Trustees of the River Cart.	1. Dues on Goods: By the 32d section of the Act 5 Will. 4. c. xxxii., the trustees are empowered to levy on goods, cattle, and other things (except coal), carried in or upon the River Cart, or navigable cut or canal, or any part thereof, a duty not exceeding 1*s.* per ton, and on coals a duty not exceeding 5*d.* per ton. One half only of the rates are leviable on goods belonging to owners or occupiers of land below Knockford, and which shall not be conveyed higher up the river than Knockford. Farm produce, or lime, dung, marl, or other manure, belonging to any owner or occupier of any lands or grounds, within the distance of five miles from the river or cut or canal, exempt. (See s. 38 of Act.) (For schedule of dues in practice levied, see General Abstract, p. 172.)					These dues are leviable by the Municipal Corporation of Paisley, as trustees of the River Cart, under the Act 5 Will. 4. c. xxxii., and are applicable to the payment of the expenses of passing the Act, to the improvement of the navigation of the River Cart, to constructing and maintaining wharfs, docks, quays, and other works, and otherwise carrying into execution the purposes of the Act; to the payment of the principal and interest of money borrowed for such purposes, and of the debt due to the Municipal Corporation, and to no other object or purpose whatsoever. (See s. 56 of Act.) The 52d section of the Act authorizes the Municipal Corporation to borrow, on the security of the town revenues and property, a sum not exceeding 12,000*l.*, and to lend the same to the trustees for the purposes of this Act; or to secure on such revenues any loan contracted by the trustees not exceeding 12,000*l.* The trustees are empowered, with the consent of four fifths in value of the creditors of the harbour, to reduce the dues, and then to raise them again, but not to exceed the statutable rates. The other revenues of the trustees, in 1852, consisted of:—Rents, 7*l.* 10*s.*; and bank interest, 3*l.* 8*s.* 6*d.*; in all, 10*l.* 18*s.* 6*d.* The debt charged on the security of the harbour revenues is 11,797*l.* 19*s.* 10*d.* This amount is exclusive of the debt of 27,401*l.* 4*s.* 3*d.* due to the Municipal Corporation of Paisley at the time of the passing of the Act. (See s. 51 of Act.)

* These figures are exclusive of the proportion of the surplus of the Cumbrae light dues, transferred to the Clyde Trustees. The amount levied by the Cumbrae Light Trust in 1852 appears under its proper head in Appendix F.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GLASGOW CUSTOMS PORT—*cont.*							
Paisley, River Cart —*cont.*	Municipal Corporation of Paisley, as Trustees of the River Cart —*cont.*	2. Dues on Ships: Under the same section, the trustees are authorized to levy on all ships, steamboats, barges, lighters, boats, or other craft carrying passengers on the river or navigable cut or canal, or any part thereof, not exceeding 3*d.* per ton each time such vessel, &c. shall navigate such river, &c. upwards or downwards. The duties have been reduced; but as they apply to steam vessels, and as such vessels have ceased to navigate the River Cart for the last ten years, they are not in practice levied. (For schedule of reduced duties, see General Abstract, p. 172.) 3. Wharfage Dues: And by the same section they are entitled to charge on all ships, steamboats, barges, lighters, &c., not exclusively employed in the conveyance of pas-	———	571 8 9½	—	10 18 6	

						sengers, arriving at or making use of any quays, wharfs, or docks belonging to the trustees, not exceeding 3*d.* per ton of such ships, &c. for each time they shall arrive at or make use of any such quays, &c. These dues are not in practice levied. Shed Dues, Crane Dues, and Dues for Weighing Machines. Under the 42d section of the Act, the trustees are empowered to levy on goods imported or exported at the quays, for the sheds, cranes, and weighing machines, the following rates and duties:— 4. Shed Dues: According to Schedule A. of Act, for which see General Abstract, p. 172. These dues are not in practice levied. 5. Crane Dues: According to Schedule B. of Act, for which see General Abstract, p. 174. The duty in practice levied is 3*d.* per ton. 6. Dues for Weighing Machines: According to Schedule C. of Act, for which see General Abstract, p. 174. As the trustees have no weighing machines, these dues are not levied.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Port Glasgow Customs Port: Port Glasgow -	Harbour Trustees	1. Tonnage Duties: Under the 5th section of the Act 41 Geo. 3. c. 52., the trustees are entitled to levy certain tonnage duties, for schedule of which see Gen. Abstract, p. 175. Under the 35th and 36th sections of the Act 11 Geo. 4. c. cxiii., the trustees are empowered (after having expended the sum of 20,000*l.* on the new works authorized by the Act, or the sum of 10,000*l.* on the improvement of the then existing harbour,) to levy on all ships, lighters, steamboats, and other vessels entering or using the harbour or quays, the rates and duties specified in Schedule A. of Act, for which see General Abstract, p. 175.	1,962 14 7				These dues are leviable by trustees nominated and appointed by and under the Acts 41 Geo. 3. c. 52. and 11 Geo. 4. c. cxxiii., and are applicable to enlarging, deepening, improving, watching, and lighting the harbour; to constructing, repairing, watching, and lighting a wet dock or docks, slips, graving docks, and other works; to the purchase of certain stone quarries for securing a sufficient supply of ballast to vessels; to the payment of the interest and principal of money borrowed on the security of the harbour revenues; and to otherwise carrying this and former Acts into execution. (See s. 51 of Act 11 Geo. 4. c. cxxiii.)
			34 5 1	Differential duty on foreign privileged vessels.			Power is given by the 52d section to the trustees, with the consent of five sixths of the mortgagees of the harbour revenues, to lessen and reduce the rates and duties as they may deem expedient, consistently with the state of the harbour revenues, and the debt secured on them.
		2. Dock Duties: The 37th section provides that, so soon as the dock or docks shall be completed, and fit for the reception of vessels, the	Nil.	Differential duty on foreign unprivileged vessels.			The differential dues on foreign privileged vessels paid out of the Consolidated Fund amounted, in 1852, to 34*l.* 5*s.* 1*d.* No differential dues were levied on foreign unprivileged vessels in that year. By the 13th section of the Act 41 Geo. 3. c. 52., it is provided, that so soon as the harbour debt and interest shall be paid off, and a fund of 5,000*l.* realized, the several rates and duties are to cease to be levied. The other revenues of the trustees, in 1852, consisted of:—Interest on bank account, 31*l.* 7*s.* 3*d.*; pond rent, 100*l.*; amount paid by the representatives of

		trustees shall be empowered to levy the rates and duties set forth in Schedule B. of Act, for which see General Abstract, p. 176. In practice the same dues are levied at the dock as at the harbour, for schedule of which see General Abstract, p. 176.					John Cumming on account of his defalcations, 624*l.* 17*s.*; miscellaneous receipts, 113*l.* 2*s.* 8*d.*; in all, 869*l.* 6*s.* 11*d.* The debt charged on the harbour revenues amounted, on the 2d February 1853, to 34,025*l.* Burgesses, inhabitants of Dumbarton, are exempt from the dues leviable at Port Glasgow, the dock duties excepted.
		3. Shed Dues: Power is given to the trustees by the 35th section, to levy for the use of their sheds and warehouses, such reasonable rents and dues as they shall think proper. (For schedule of rates in practice levied, see General Abstract, p. 176.)	135 15 5				
		4. Crane Duty: Under the 38th section, the trustees are entitled to levy for the use of their cranes and weighing machines such reasonable rates as they shall think proper. The duty in practice levied is 1*d.* for each hoist not exceeding 24 cwt.	32 3 2				
		5. Ballast Dues: The 51st section authorizes the trustees to fix the rates for the supply of ballast. The existing charge for such supply is 1*s.* 4½*d.* per ton.	*319 13 7				
Dumbarton - -	Municipal Corporation, as Harbour Trustees.	1. Rates on Vessels entering or using the Harbour: Under the provisions of the 14th section of the		2,484 11 10	—	869 6 11	These dues are leviable by the Municipal Corporation of Dumbarton, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., which has been recently

* The profit on ballast supplied in 1852 was 11*l.* 9*s.* 5*d.* In some years there is a loss upon the ballast account, and it may be taken that on an average the charge does little more than cover the cost of the supply.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852.—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
PORT GLASGOW CUSTOMS PORT—*cont.* Dumbarton—*cont.*	Municipal Corporation, as Harbour Trustees—*cont.*	"Burgh Harbour (Scotland) Act, 1853," 16 & 17 Vict. c. 93. the Municipal Corporation of Dumbarton are entitled to levy on vessels entering or using the harbour, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 178. The maximum rates are levied. 2. Rates on Goods shipped or unshipped at the Harbour: Under the provisions of the same section the Municipal Corporation are empowered to levy on all goods shipped or unshipped at the harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which, see Gen. Abstract, p. 178. The maximum rates are levied.	—	About *350 0 0	(See Observations.)		adopted in the Burgh of Dumbarton, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the annual average revenue of the harbour for the three years preceding the adoption of this Act towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.) The 12th, 13th, and 14th sections of the "Burgh Harbour (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the Schedule A. of that Act) is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh. If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule,

		3. Rates for the Use of Cranes, Weighing Machines, and Sheds: Under the provisions of the same section, the coporation are empowered to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see Gen. Abstract, p. 179. The maximum rates are levied. Resident burgesses of the ancient royalty of Glasgow are exempt from these duties. The "Burgh Harbours (Scotland) Act, 1853," has only recently been adopted. *The dues heretofore in force in the burgh, and now abolished, realized in 1852 about 350*l.*					with any objections thereto, for the readjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.) The 15th section of the Act abolishes all exclusive privileges possessed or claimed by freemen or burgesses of the burgh of exemption from payment in whole or in part of harbour duties. The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, accompanied by a statement of the average revenue of the harbour for the three years preceding the adoption of the Act. There is no debt charged on the harbour revenues. Vessels belonging to resident burgesses of the ancient Royalty of Glasgow are exempt from dues at Dumbarton.
GREENOCK CUSTOMS PORT:							
Greenock - -	Municipal Corporation, as Harbour Trustees.	1. Harbour Rates: The Municipal Corporation of Greenock, as Harbour Trustees, are entitled, under several Acts of Parliament, to levy on ships, vessels, barks, lighters, and boats coming into and going out of the port or harbour of Greenock, certain rates and duties, for which and the duties in practice levied, see Gen. Abstract, p. 181.	10,752 13 7 294 18 0 7 3 0	Differential duty on foreign privileged vessels. Differential duty on foreign unprivileged vessels.			These dues are leviable by the Municipal Corporation of Greenock, as Harbour Trustees, under the powers of the following Acts of Parliament, viz.: 29 Geo. 3. c. 43., 41 Geo. 3. c. 51., 50 Geo. 3. c. 167., 57 Geo. 3. c. xxxii., and 5 Vict. sess. 2. c. liv., and are applicable to the deepening, cleansing, enlarging, and improving the port and harbours; to maintaining the quays and other works already built; to making and maintaining roads and approaches thereto; to the construction of such other new quays and works as shall be necessary; to the erection of warehouses, &c.; to the payment of the salaries of the officers and other servants of the trustees, and of the principal and interest of money borrowed on

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1853. Under each Head of Charge.	Amounts levied in 1853. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Greenock Customs Port—*cont.*							
Greenock—*cont.*	Municipal Corporation, as Harbour Trustees—*cont.*	2. Dues on Imports and Exports: Under the 6th section of the Act 41 Geo. 3. c. 51., the trustees are empowered to levy on goods imported, exported, or carried coastwise, to or from the quays, wharfs, &c. of the harbour, such a duty as the trustees shall from time to time appoint, not exceeding ½*d.* for each barrel bulk of such goods. Exemptions: Corn and grain of any kind, and salt for the use of the fisheries, exempt. Under the 2d section of the Act 57 Geo. 3. c. xxxii., the trustees are entitled to levy on goods imported or exported from or to foreign parts, in addition to the duty granted by the 6th section of 41 Geo. 3. c. 51., ½*d.* per barrel bulk of such goods. Shed Dues on Imports and Exports: Under the 6th section of	2,993 10 3				the security of the harbour revenues. (See s. 3 of Act 5 Vict. sess. 2. c. liv.) The 9th section of the Act 57 Geo. 3. c. xxxii. provides for a separate account to be kept of the harbour police rates and their application. The cost of the harbour police amounted in 1852, to 1,344*l.* 6*s.* 3*d.*; in addition to which, it appears that a sum of 750*l.* was contributed out of the harbour revenues towards the expense of the town police in the same year. The 105th section of the Act 5 Vict. authorizes the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates. By the 108th section of the same Act power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable under that Act by foreign vessels and goods carried in such vessels, to those chargeable on British vessels and goods carried in such vessels. The differential duty leviable on foreign privileged vessels in 1852 paid to the trustees out of the Consolidated Fund, amounted to 294*l.* 18*s.*; the differential duty levied on foreign unprivileged vessels during the same year was 7*l.* 3*s.* By the 11th & 12th sections of the Act 41 Geo. 3. c. 51., it is provided, so soon as the principal and interest of the harbour debts shall have been discharged, and the sum of 12,000*l.* realized out of the harbour revenues, that the dues granted by the Acts 29 Geo. 3. c. 43. and 41 Geo. 3. c. 51., are to cease. The limits of the harbour, as claimed, extend from the White Foreland Point on the west to the Garvel Point on the east, but in practice the ships not

		the Act 57 Geo. 3. c. xxxii., on goods imported or exported, or carried coastwise to or from the port or harbour of Greenock, according to Schedule B. of such Act, for which, and the duties in practice levied on imports and exports, see General Abstract, p. 183. By the 4th section of the Act 29 Geo. 3. c. xliii., the trustees are empowered to levy on all goods remaining on the quays for a longer period than 24 hours, the following rates :—1*d.* per barrel of beef, pork, or herrings, and per barrel bulk of other articles, for every 24 hours that they shall so remain.					entering the harbour, on which the dues are levied, are those which enter inwards and clear outwards at the Custom-house, and which discharge or load their cargoes from the anchorage at the tail of the bank on the west to the Garvel Point on the east. The other revenues of the trustees in 1852 consisted of :—Share of surplus of Cumbrae light dues, 780*l.* 11*s.* 4*d.* ; rents of west dry dock, inch green timber ponds, buildings and yards, and other property, 827*l.* 18*s.* 1*d.* ; allowance from Cumbrae Light Trust for harbour and anchorage lamps, 80*l.*; in all, 1,688*l.* 9*s.* 5*d.* The debt charged on the harbour revenues amounted in 1852 to 198,815*l.* 17*s.* 1*d.*, at interest varying from $3\frac{1}{2}$ to 4 per cent. The balance in the hands of the trustees (including a debt of 10,000*l.* secured on the burgh revenues) amounted at the close of their financial year to 30,095*l.* 5*s.* 7*d.*
		3. Dry Dock Dues : Under the Act 43 Geo. 3. c. 87., the trustees are entitled to levy on vessels using the dry dock, the several rates and duties specified in the schedule of such Act, for which, and the duties in practice levied, see General Abstract, p. 187.	774	4	3		
		4. Harbour Police Rates : Under the 8th section of the Act 57 Geo. 3. c. xxxii., the trustees are empowered to levy on vessels clearing inwards or outwards, and on goods imported, exported, or car-	1,423	6	4		

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GREENOCK CUSTOMS PORT—*cont.*							
Greenock—*cont.*	Municipal Corporation, as Harbour Trustees—*cont.*	ried coastwise, or by the canal or river, certain rates and duties, for which, and those in practice levied, see General Abstract, p. 189.					
		5. Rates for Cranes and Weighing Machines: By the 107th section of the Act the trustees may charge for the use of their cranes and weighing machines, such reasonable rates as they shall from time to time appoint. (For schedule of dues as at present levied, see General Abstract, p. 189.) The trustees possess no weighing machines.	304 10 11	16,550 6 4	750 0 0 (See Observations.)	*827 18 1	
		6. Water Dues: Under the 26th section of the Act 57 Geo. 3. c. xxxii., power is given to charge for water certain dues, for schedule of which see Gen. Abstract, p. 190. And the 174th section of the Act 5 Vict. sess. 2. c. liv., empowers the trustees to contract with the town and water trustees to supply	—	400 0 7	—	—	

* These figures are exclusive of the revenue derivable from the Cumbrae Light dues, which appear under their proper head in Appendix F.

		the shipping with water. The water dues are now received by Shaw's Water Company. (For schedule of charges see General Abstract, p. 191.)						
Rothesay - -	Harbour Trustees.	1. Tonnage Dues: By the 15th section of the Act 1 & 2 Will. 4. c. xxxiv., the trustees are empowered to levy the rates and duties specified in Schedule A. of Act, for which, and the dues in practice levied, see Gen. Abstract, p. 192. By the 16th section power is given to the trustees to compound for the dues payable by regular packets, passage, or ferry boats, at such lower rates as may be deemed expedient.	—	672 11 2½	—	51 0 10	The tonnage dues are leviable by trustees appointed by and under the Act 1 & 2 Will. 4. c. xxxiv., and are applicable to the purposes of the Act in relation to the harbours and piers, to the payment of the principal and interest of money borrowed on the security of the dues, and to no other purpose whatsoever. (See s. 27 of Act.) The 18th section authorizes the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates. The other revenues of the trustees in 1852 consisted of:—Gangway dues, 5*l.* 10*s.* 10*d.*; rent of graving slip, 20*l.* 10*s.*; rent of shed, 25*l.*; in all, 51*l.* 0*s.* 10*d.* The debt charged on the harbour revenues amounts to 2,777*l.*; of this sum 1,000*l.* is also secured by the burgh of Rothesay.
Helensburgh - -	Town Council as Harbour Trustees.	1. Quay and Harbour Dues: The 52d section of the Act 9 Vict. c. xvi., empowers the trustees to levy the several rates, tolls, and duties specified in Schedule C. of Act. (For schedule of dues leviable and levied, see General Abstract, p. 194.)	—	*41 8 9½	—	—	These dues are leviable under the powers of the Act 9 Vict. c. xvi., by the Town Council of Helensburgh, as harbour trustees. The 52d section of the Act provides that so soon as the cost of erecting the pier and quay and other works shall have been paid, the tolls on persons passing through the gates of the quay are to cease; they may, however, be re-imposed in the event of extraordinary repairs becoming necessary, involving an outlay equal to five years' net income of the rates and tolls. By the 55th section, power is given to the trustees to reduce and again raise the dues, but not exceeding the statutable rates.

* The dues are leased. The sum of 41*l.* 8*s.* 9½*d.* is the gross amount received annually, on an average of the last six years, including porters' licences.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
GREENOCK CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Tobermory -	British Fisheries Society, as Harbour Trustees.	1. Tonnage Duties: By the 1st section of the Act 54 Geo. 3. c. 191., the trustees are empowered to levy on vessels resorting to, entering, or using the harbour of Tobermory, such sums of money as they shall think proper, not exceeding certain rates and duties, for which, and the dues in practice levied, see General Abstract, p. 195. 2. Dues on Goods: The 2d section empowers the trustees to levy, in respect of vessels exceeding fifteen tons burden, loading and unloading at the harbour, such rates and duties as they shall think proper, but not exceeding the amount of the tonnage duties, and not exceeding 4*d.* per ton on salt, coals, and lime; 1*d.* per boll on grain and meal; 1*d.* on every barrel of herrings; and 2*d.* per barrel bulk on all other articles and com-	29 6 8 Not claimed Not levied	Differential duty on foreign privileged vessels. Differential duty on foreign unprivileged vessels.	(See Observations.)	—	These duties are leviable under the Act 54 Geo. 3. c. 191., by the British Fisheries Society, as harbour trustees, and are applicable to the reimbursement to the society of the expenses incurred in passing the Act, and in maintaining and repairing or improving the harbour, and the works connected therewith, and in paying the persons employed in and about the same, and in collecting the rates and duties. (See s. 11 of Act.) During the last six years the revenue has exceeded the expenditure by 66*l.* 19*s.* 6*d.* The sum applied to harbour purposes in 1852 amounted to 25*l.* 14*s.* 4*d.* It is stated that no dues are levied on vessels merely taking refuge in the harbour, and not using the pier. Differential dues are leviable on foreign vessels, but in practice they are neither claimed nor levied. By the 9th section, the trustees are empowered to reduce the several dues and tolls, and to raise them again, but not exceeding the statutable rates. The 16th section provides that the trustees shall make an annual report to Parliament of their proceedings under the Act.
				29 6 8			

		modities, or five per cent. on the freight for all articles and commodities which cannot be reduced to barrel bulk. Hoops, staves, heading, and burnwood, and empty casks, exempt. The duty in practice levied is 2*d.* per ton.					
Ardrishaig and Crinan.	The Caledonian and Crinan Canal Commissioners.	1. Tonnage Duty: By the 102d section of the Act 33 Geo. 3. c. 104., the Commissioners are entitled to levy a duty not exceeding 2*d.* per ton on all vessels entering the harbours without unloading, or passing upon, or through, the Crinan Canal. The maximum rate is charged on sailing vessels; on steam vessels the rate is reduced to ½*d.* per register ton. 2. Dues on Goods: Under the same section power is given to the Commissioners to levy a duty not exceeding one penny per ton on all goods landed or put into lighters from, and on all goods loaded into, vessels lying in the harbours. The maximum rate is charged. Goods remaining on the wharfs for a longer period than 24 hours to be liable to such wharfage rates	At Ardrishaig At Crinan	216 3 8 34 1 11	—	—	Prior to the passing of the Act 11 & 12 Vict. c. liv., these dues were the property of the Crinan Canal Company, who obtained for the prosecution of the canal works at various times advances by Government, amounting in the aggregate to 74,400*l.* By the Act 11 & 12 Vict. these dues were transferred to the Commissioners of the Caledonian Canal, with the same powers as are exercised by them under the Act 44 Geo. 3. c. lxii., the 61st section of which provides that the rates and duties shall be applied to the maintenance and preservation of the navigation and harbour works, and to the payment of the principal and interest of moneys granted by Parliament. In practice the proceeds of the harbour dues are not applied especially to the purposes of the harbours, but go to the general canal fund. The 6th section of the Act 11 & 12 Vict. c. liv., provides that, on the payment by the company, within twenty years from the passing of the Act, of the debt of 74,400*l.*, and interest, and of any excess of the harbour and canal revenues, expended on the navigation and harbour works, the property and revenues shall revert to them. The sum of 2,200*l.* has been borrowed by the Commissioners.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GREENOCK CUSTOMS PORT—*cont.*							
Ardrishaig and Crinan—*cont.*	The Caledonian and Crinan Canal Commissioners—*cont.*	as shall be fixed by the regulations of the Commissioners. (See section 114 of Act 33 Geo. 3. c. 104.)					
Gourock - -	Harbour Company, as Harbour Trustees.	1. Dues on Vessels: By the 50th section of the Act 5 & 6 Will. 4. c. lxxviii. the Gourock Harbour Company, as soon as the pier or harbour is open and fit for the use of the public, are entitled to levy on all vessels and boats of whatsoever description which shall come into or use the pier or harbour, or shall land or take on board passengers or cargoes, or commodities of any description, from the pier or harbour, or the shore within one hundred yards of the pier, or shall come within one hundred yards of the pier for any purpose whatsoever, any sums not exceeding the several rates	382 11 10½				These dues are leviable by a company incorporated by the Act 5 & 6 Will. 4. c. lxxviii., and are applicable to the payment of the interest of money borrowed on the security of the harbour revenues, and to constructing and keeping in repair the harbour works; to defraying the necessary expenses of management, after the completion of the pier or harbour and works; and to the payment of an annual dividend, not exceeding in any one year 6½ per cent. on the capital stock of the company, amounting to 3,000*l.*; any surplus to be applied, in the first place, to the liquidation of the principal money borrowed, and in the second place, to the payment of the capital stock of the company. So soon as the debt secured on the harbour revenues and the capital stock of the company are paid off the dues leviable under this Act are to cease to be levied. (See ss. 9 and 13 of Act.) A body of Commissioners are appointed by the Act, who are annually to audit the accounts of the company, to ascertain whether the rates and duties are applied according to the provisions of the Act; and the Company are not to take credit in their accounts for any articles disallowed by such Commissioners. (See ss. 38 and 39 of Act.)

		and duties specified in Schedule A. of Act, for which, and the dues in practice levied, see Gen. Abstract, p. 198.					After the cessation of the duties, should the harbour require repairs, the Commissioners are empowered to reimpose the duties, or so much of them as they shall think fit, until the cost of the repairs shall have been repaid, when the collection of the duties is again to cease. (See s. 40 of Act.)
		2. Dues on Goods: By the 54th section, the company are entitled to levy on all merchandise or other commodities landed or shipped within the limit of the harbour of Gourock, or those exported or imported in vessels or boats, the several rates specified in Schedule B. of the Act, for which, and the dues in practice levied, see Gen. Abstract, p. 198. Goods remaining on the wharfs, piers, &c. for a longer period than forty-eight hours, to be liable to a sum not exceeding the amount of the rates and duties, and to a similar charge for every successive twenty-four hours that they shall so remain. (See s. 66 of Act.) Passengers' luggage not exceeding two barrels bulk, or two hundredweight, exempt.	54 4 2	436 16 0½	—	18 15 0	By the 51st section of the Act, it is provided that deep sea steamboats coming from or going to a point outside of the craig of Ailsa, and coming within the boundaries of the harbour, but not running up to the pier, shall not be liable to the tonnage duties, but only to a duty of sixpence for every passenger they shall land or take on board; and that all other vessels not loading or discharging their cargoes at Gourock, and not drawing up to the pier, but riding at anchor or lying to within the bounds of the harbour, shall not be liable to the tonnage duties, or any dues on ships stores, or on the crew or passengers or luggage of the crew or passengers, but only to the dues on any goods which may be shipped in or landed from such vessels at the pier of or shore within the bounds of the harbour. Under the 52d section, vessels or boats employed solely in fishing or pilotage, belonging to or kept by any fisherman or pilot residing in the town of Gourock, entering the harbour and occupying a berth at the piers not for a longer period than twelve hours, and not landing or taking on board passengers or goods to or from any other vessel, &c., are exempt from dues. The company are empowered to compound for the dues with regular packets, passage boats, or ferry boats; and they are bound, when required so to do, to compound with regular packets or passage boats for a sum of 20*l.* a year for each vessel or boat. (See ss. 57 and 58 of Act.) By the 59th section the company are authorized to reduce the several rates and duties, and to raise them again, but not to exceed the statutable rates. The other revenues of the company in 1852 arose from weighing dues, which realized 18*l.* 15*s.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Greenock Customs Port—*cont.* Gourock—*cont.*	Harbour Company as Harbour Trustees—*cont.*						In addition to the capital stock of the company, amounting to 3,000*l.*, a debt of 1,916*l.* 13*s.* 4*d.*, at 5 per cent. interest, is charged on the harbour revenues. There is no other security.
Irvine Customs Port:							
Irvine - - -	Harbour Trustees	1. Tonnage dues:					These dues are levied by trustees appointed by and under the Act 7 Geo. 4. c. cvii., and are leviable partly under that Act, and partly under charter granted to the magistrates and council of the burgh. Those claimed under the Act are applicable to the payment of one half of the expense of passing the Act; to deepening, improving, and maintaining the harbour; to the construction of docks, piers, and other works; to the payment of the officers and other servants of the trustees; and of the principal and interest of moneys borrowed on the security of the rates, and to no other use or purpose whatsoever. (See section 66 of Act.) The dues leviable under charter are, with the consent of the burgh authorities, applied to similar purposes, and form part of the harbour fund.
		Under the 51st section of the Act 7 Geo. 4. c. cvii., the trustees are empowered to levy on vessels, barks, and lighters, duties according to a schedule, for which see General Abstract, p. 203.					
		The same section reserves to the magistrates and council of Irvine and to their special control such duties as they were legally entitled to levy prior to the passing of the Act, for which see General Abstract, p. 203.	528 18 1				
			Not claimed	Differential dues on foreign privileged vessels.			By the 52d section power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues leviable on foreign vessels, or on such as may be deemed expedient, to those payable by British vessels. Differential dues are not in practice charged on foreign vessels.
		With the consent of the burgh authorities, those dues have been incorporated with those leviable under the Act by the harbour trustees, and the dues in practice levied	Not levied	Differential dues on foreign unprivileged vessels.			The trustees are empowered under the 58th section, with the consent of four fifths of the creditors of the harbour, to reduce the dues and afterwards to
				528 18 1	—	332 9 8	

		are according to a schedule, for which see General Abstract, p. 203.					raise them again, but not exceeding the statutable rates. The other revenues of the Commissioners in 1852 amounted to 332*l.* 9*s.* 8*d.*, arising from a charge of 2*d.* a ton on coal shipped from the railway for the use of the wharfs and hurries constructed by the trustees for this special purpose. A debt of 2,017*l.* is secured on the harbour dues. Of this sum 1,800*l.* is also charged on the burgh revenues.
Saltcoats - -	Harbour Trustees	Tonnage Dues: By the 37th section of the Act 6 & 7 Vict. c. xlv., the trustees are empowered to levy on any vessel which shall come into or use the harbour any sum not exceeding the several rates and duties specified in Schedule C. of the Act, for which see General Abstract, p. 208. The duty in practice levied is 1½*d.* per ton register. 2. Gaslight Dues: On all vessels of whatever burden, per ton register, 1*d.* 3. Plank Dues: On all vessels of whatever burden, using the planks, per ton register, 1*d.* 4. Water Dues: On all vessels of whatever burden, obtaining a supply of water, per ton register, ½*d.* On all vessels belonging to any foreign port, double the above duties. 5. Dues on Goods: Under the 39th section of	99 13 5 Nil.	Differential dues on foreign unprivileged vessels. 99 13 5	—	—	These dues are leviable by trustees appointed by the Act 6 & 7 Vict. c. xlv., and are applicable to the payment of the expenses of passing the Act; to the government, repairs, and improvement of the harbour, and to the payment of the principal and interest of money charged on the harbour revenues. (See section 116 of Act.) This Act is to remain in force for a period of twenty-one years from the date of its passing, and to the end of the then next session of Parliament. (See section 114 of Act.) Differential dues are leviable on foreign vessels, but by the 41st section it is provided that differential dues shall not be chargeable on foreign privileged vessels. No differential dues were levied on foreign unprivileged vessels in 1852. The 42d section empowers the trustees to reduce the dues, and to raise them again, but not exceeding the statutable rates. Masters of vessels requiring ballast are, when the state of the tide will admit, to take it from the bottom of the harbour free of charge. 6*d.* per ton is chargeable for every ton of ballast otherwise obtained. (See section 74 of Act.) The 90th and 91st sections vest the sole power in the trustees to appoint meters and weighers, and to fix the rates to be paid to them for weighing or measuring. The debt charged on the harbour revenues is upwards of 7,000*l.*, on which it is stated no interest has been paid for the last ten years.

Abstract of the Gross Amounts Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			Under each Head of Charge.	Totals.			
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
IRVINE CUSTOMS PORT —*cont.*							
Saltcoats—*cont.*	Harbour Trustees —*cont.*	the Act the trustees are authorized to levy on all goods shipped or unshipped within the limits of the harbour, any sums not exceeding the several rates specified in Schedule D. of Act, for which, and the dues in practice levied, see General Abstract, p. 209. 6. Rates for Cranes and Weighing Machines : The 40th section of the Act empowers the trustees to levy for the use of their cranes and weighing machines, such reasonable sums as they may from time to time appoint, not exceeding the rates specified in Schedule D. of Act, for which see General Abstract, p. 209.					
AYR CUSTOMS PORT :							
Ayr - -	Harbour Trustees	1. Tonnage Dues : By the 41st section of the Act 5 & 6 Will. 4. c. xl., the trustees are empowered to levy on vessels coming into the harbour of Ayr a sum not exceed-					These dues are leviable by trustees appointed by and under the Act 5 & 6 Will. 4. c. xl., and are applicable to the construction and maintenance of docks, to the improvement of the harbour, to the construction of harbour works, and to the making and maintenance of roads and passages on both sides of the harbour. (See s. 17 of Act.)

		ing 5*d.* for British vessels and 1*s.* for foreign vessels, for each and every ton which such ship shall measure.	1,198 14 6½			Differential dues are leviable under the Act on foreign vessels, but power is given by the 43d section to Her Majesty in Council, or the Lords of the Treasury, to abolish such dues on all or on such foreign vessels as may be deemed expedient. The differential dues on foreign vessels are not in practice claimed or levied.
		(For schedule of dues in practice levied, see Gen. Abstract, p. 210.)	Not claimed		Differential dues on foreign privileged vessels.	
			Not levied		Differential dues on foreign unprivileged vessels.	
		2. Duties on Imports and Exports: Under the 48th section of the Act, the trustees are entitled to levy on all goods (except coal and freestone) imported into or exported from the harbour of Ayr, such a duty as the trustees shall from time to time appoint, not exceeding ½*d.* for each barrel bulk. The maximum rates are levied, except on pig iron, which pays 2*d.* the ton. (For schedule of dues, see General Abstract, p. 211.)	639 3 0½			The trustees are empowered to compound with regular traders for any period not exceeding one year, and likewise with the consent of four fifths of the creditors of the harbour, to reduce or suspend the several dues and tolls and again to raise or revive them, but not to exceed the statutable rates. (See ss. 47 and 48 of Act.)
		3. Crane Dues: 2*d.* per ton on all goods loaded or discharged by the harbour cranes.	16 17 10½			The other revenues of the harbour trustees in 1852 consisted of:—Pilotage dues, 405*l.* 13*s.* 9*d.*; weigh dues, 31*l.* 2*s.* 9*d.*; rents of shed, ballast, bank, &c., 24*l.* 8*s.*; proportion of town's expense of upholding south quay road, 8*l.* 14*s.* 6*d.*; and fines and miscellaneous receipts, 4*l.* 3*s.* 10*d.*: in all, 474*l.* 2*s.* 10*d.*
		4. Plank and Shute Dues: All vessels discharging ballast are charged for planks and shutes according to a schedule, for which see General Abstract, p. 211.	54 2 8			A debt of 2,123*l.* 15*s.* 8*d.* is charged on the harbour funds.
		5. Dock Dues: Under the 42d section of the Act the trustees are entitled to levy in respect of every ship or vessel				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
AYR CUSTOMS PORT —*cont.*							
Ayr—*cont.*	Harbour Trustees —*cont.*	using the docks of the trustees, or any of them, any sum not exceeding 2*d.* per ton of the register tonnage of such ship or vessel.	Nil.	1,908 18 1½	(See Observations).	474 2 10	
STRANRAER CUSTOMS PORT:							
Stranraer - -	Municipal Corporation, as Harbour Trustees.	1. Rates on Vessels: Under the powers of the 14th sect. of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., the Municipal Corporation of Stranraer are entitled to levy on vessels entering or using the harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, for the schedule of which see General Abstract, p. 213. Vessels entering the loch of Lochryan, but which shall neither touch at nor make use of, nor come within any of the harbour works, are chargeable only with such dues as the Town Council may have been legally					These dues are leviable by the Municipal Corporation of Stranraer, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853, 16 & 17 Vict. c. 93., which has been adopted in the burgh of Stranraer, and are applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act; towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.) The 12th, 13th, and 14th sections of the "Burgh Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any royal burgh in Scotland, a schedule of the rates (not exceeding the rates specified in the Schedule A. of that Act), is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested par-

		entitled to levy prior to the passing of the "Burgh Harbours (Scotland) Act, 1853," for schedule of which see General Abstract, p. 213). The maximum rates are charged. 2. Rates on Goods shipped or unshipped at the Harbour: Under the same section, the Municipal Corporation of Stranraer are entitled to levy on all goods shipped or unshipped at the harbour any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 213. The maximum rates are charged. 3. Rates for the use of Cranes, Weighing Machines, and Sheds: Under the powers of the same section the corporation are entitled to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 215. The maximum rates are charged.	—	Let in 1854 for 1,065 0 0	In 1854. —	In 1854. —	ties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh. If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the re-adjustment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See ss. 21 and 22 of Act.) The 15th section of the Act abolishes all exclusive privileges, possessed or claimed by freemen or burgesses of the burgh, of exemption from payment in whole or in part of harbour duties. The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, together with a statement of the average revenue of the harbour for the three years preceding the adoption of the Act. The harbour revenues are not charged with a debt.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
WIGTOWN CUSTOMS PORT:							
Garliestown - -	Committee of Management for Garliestown Harbour.	1. Tonnage duty: (For schedule of dues, see General Abstract, p. 219.) 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 219.)	—	Let for 141 18 0 Annually on an average of the last ten years.	—	—	These dues are levied by consent, by a committee of management for the harbour, who are chosen annually by the subscribers to the harbour; the proceeds are applied to its maintenance, extension, and improvement. The harbour debt amounts to about 500*l.*
DUMFRIES CUSTOMS PORT:							
Dumfries - -	River Nith Commissioners.	1. Tonnage Dues: Under the 11th section of the Act 51 Geo. 3. c. cxlvii., the Commissioners are entitled to levy certain rates and duties, for which see General Abstract, p. 221. Vessels driven in by stress of weather exempt. (See section 12 of Act.) The maximum rates are levied.	98 19 8				These dues are leviable by Commissioners appointed by the Act 51 Geo. 3. c. cxlvii., and their successors, and are applicable, after defraying the charges of collection and management, to the improvement of the navigation of the River Nith, harbour and ports thereof, and roads leading thereto, and to erecting lighthouses, and affixing lights on both sides of the river where necessary, and to placing buoys upon the beach, affixing cranes upon the quays, and to the performance of every other thing necessary for the safety of the shipping and goods belonging to the port, and to no other end or purpose whatsoever. (See section 11 of Act.) The limits of the jurisdiction of the Commissioners embrace the River Nith, including both banks, from Southerness to the Caul of Dumfries. The dues are levied throughout. The Commissioners are bound to submit annually to the Commissioners of Land Tax for the county of Dumfries and stewarty of Kirkcudbright, their accounts, an abstract of which is to be published in one of the local newspapers. Under the powers of the 28th and 32d sections the Commissioners are empowered to license meters and
		2. Dues on Imports and Exports: The trustees are also empowered to levy, under the same section, certain rates on goods, for which, and the dues in practice levied, see General Abstract, p. 222.	477 19 3¾	576 18 11¾	(See Observations.)	—	

Barlochan - -	Urr Navigation Improvement Committee.	1. Tonnage Dues: 1*d.* per register ton on all vessels having cargoes (inwards). ½*d.* per ton on vessels in ballast. 2. Dues on Goods: 1*d.* per ton on all heavy cargoes; on light goods such as timber, bark, &c., the rate is charged on the register tonnage (outwards).	—	25 17 2	—	—	weighers, who are entitled to charge 2*d.* for each cartload of goods weighed or measured. The 56th section empowers the Commissioners, with the consent of the persons entitled to five sixths of the harbour debt, to reduce and suspend the several rates and duties and again to raise or re-impose them, but not exceeding the statutable rates. This power has been exercised in respect to the dues on coal and lime, to enable coasters to compete with the railway. A debt of 790*l.* 8*s.* 11*d.* is charged on the harbour dues. The Commissioners possess no other revenues.
Dalbeattie - -	A Committee of Shipowners.	1. Dues on Vessels: 1*d.* per ton register on every vessel inwards with a cargo. 2. Dues on Goods: ½*d.* per ton on cargoes outwards.	—	28 6 9 in 1854.	—	—	These dues are levied by consent by a committee of landed proprietors of the district, shipowners and others, and are appropriated to the improvement and maintenance of the harbour. It is stated that 1,260*l.* has been expended by the committee in enlarging and improving the navigation of the River Urr; of this sum 260*l.* was received from the Commissioners of Supply of the county; 760*l.* was raised by subscription (besides the land given for the extension of the harbour), and 240*l.* was borrowed on the personal security of the committee, which sum still remains unpaid.
Kirkcudbright -	Municipal Corporation, as Harbour Trustees.	1. Rates on Vessels entering or using the Harbour, and Anchorage Dues: Under the powers of the 14th section of the					These dues are levied by consent by a committee of shipowners, and are expended on the maintenance and improvement of the harbour, and a towing path for a distance of nearly five miles along the bank of the river. It is stated that a considerable sum, subscribed by the neighbouring land proprietors and shipowners, has been laid out in improving the harbour and navigation. These dues are leviable by the Municipal Corporation of Kirkcudbright, as Harbour Trustees, under the powers of the "Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., which has been adopted in the burgh of Kirkcudbright, and are

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
DUMFRIES CUSTOMS PORT—*cont.*							
Kirkcudbright—*cont.*	Municipal Corporation, as Harbour Trustees—*cont.*	"Burgh Harbours (Scotland) Act, 1853," 16 & 17 Vict. c. 93., the Municipal Corporation of Kirkcudbright are entitled to levy on vessels entering or using the harbour, and as anchorage dues, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 223. The maximum rates are charged.	*150 10 3				applicable to the maintenance, improvement, and extension of the harbour; to the payment of a sum equal to the average annual revenue of the harbour for the three years preceding the adoption of this Act, towards the discharge of the interest and principal of the debt, if any, incurred in the maintenance and improvement of the harbour prior to the passing of this Act; and after the extinguishment of such debt, to the maintenance, improvement, and extension of the harbour, and in no other way and to no other purpose whatsoever. (See 17th section of Act 16 & 17 Vict. c. 93.) The 12th, 13th, and 14th sections of the "Burgh Harbours (Scotland) Act, 1853," provide that within one month of the adoption of this Act in any burgh in Scotland, a schedule of the rates (not exceeding the rates specified in Schedule A. of that Act), is to be prepared by the Municipal Corporation of such burgh, and submitted, with any objections taken thereto by certain interested parties, to the Lords of the Admiralty and the Board of Trade; and that the Board of Trade shall adjust such schedule, which shall specify the maximum rates to be taken as harbour duties in such royal burgh.
		2. Rates on Goods shipped or unshipped at the Harbour: Under the same section of the "Burgh Harbours (Scotland) Act, 1853," the Municipal Corporation of Kirkcudbright are entitled to levy on all goods shipped or unshipped at the harbour, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for the schedule of which see General Abstract, p. 223.	*190 4 4				If the revenue arising from such adjusted rates is not adequate to the requirements of the harbour, the corporation may, at the expiration of five years from the date of any adjustment by the Board of Trade of the harbour duties, prepare and submit to the Admiralty and the Board an amended schedule, with any objections thereto, for the re-adjust-

* In 1854.

		The maximum rates are levied. 3. Rates for the Use of Cranes, Weighing Machine, and Sheds. Under the provisions of the same section, the corporation are empowered to levy, for the use of their cranes, weighing machines, and sheds, any sums not exceeding the rates as adjusted and approved by the Board of Trade, for schedule of which see General Abstract, p. 224.	*Nil.	340 14 7	In 1854. —	In 1854. —	ment and approval of the Board of Trade; and any five or more of certain interested parties may, after the expiration of five years from the period of any adjustment of the harbour duties, apply for a reduction or alteration of such rates and duties to the Board of Trade, who are to make such order thereon as they shall see fit. (See sections 21 and 22 of Act.) The 15th section of the Act abolishes all exclusive privileges possessed or claimed by freemen or burgesses of the burgh of exemption from payment in whole or in part of harbour duties. The 16th section requires that an abstract of the harbour accounts, together with a statement showing the total revenue of the harbour for the year, shall be annually submitted to the Lords of the Admiralty and the Board of Trade, together with a statement of the average revenue of the harbour for the three years preceding the adoption of the Act. The debt charged on the harbour revenues amounts to 2,230*l.* 8*s.* 8*d.* The whole of which was incurred prior to the adoption of the "Burgh Harbours (Scotland) Act, 1853."
		TOTALS - - -	—	†161,872 0 4½	†876 0 1	20,280 11 3½	

* In 1854.

† These figures are exclusive of the several annuities, &c. payable out of the harbour revenues of Leith, Kirkcaldy, Perth, Arbroath, Montrose, and Inverness, to the Municipal Corporations of Edinburgh and Leith, and of the other places respectively, and which appear under their proper heads in Appendix D.

APPENDIX D.

ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each MUNICIPAL CORPORATION or other TOWN AUTHORITY in SCOTLAND in 1852, with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852.		Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
			Under each Head of Charge.	Totals.			
LEITH CUSTOMS PORT:			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Leith - -	Municipal Corporation of the City of Edinburgh.	(See Observations.)	—	7,680 0 0	—	27,075 2 3 (See Observations.)	The 17th and 18th sections of the Act 1 & 2 Vict. c. 55., provides that out of the harbour revenues of Leith the sum of 7,680*l.* shall be annually paid into the Exchequer. Of this sum 2,000*l.* is allotted to the ministers of the city of Edinburgh in lieu of the merk per ton and pack on goods brought into Leith and Edinburgh, to which they were entitled under a grant from the Crown to the Corporation of Edinburgh in 1636, and by the 16th section of the Act 1 & 2 Vict. c. 55. abolished; 3,180*l.* (of which sum 480*l.* was charged on the merk per ton and pack) to the creditors of the city of Edinburgh, and the remainder, 2,500*l.*, to the Municipal Corporation of Edinburgh for the maintenance and support of the college and schools of that city, subject to the approbation of the Lords of the Treasury. The annual payment of this sum discharges all claim by the Municipal Corporation of Edinburgh on the harbour revenues of Leith. These payments were imposed in furtherance of an arrangement made in 1838 between the City of Edinburgh (to which the town and port of Leith at that time belonged), its creditors, the town of Leith, and the Government, who had made large advances towards the improvement of the harbour of Leith. The arrangement was necessary in consequence of the insolvency of the city of Edinburgh, and was made after the affairs of the city of Edinburgh and port of Leith had been made the subject of inquiry by two successive committees of the House of Commons, and by the Government. It received the sanction of the Legislature in the Act 1 & 2 Vict. c. 55.

	Municipal Corporation of Leith.	(See Observations.)	—	500 0 0	—	Net 109 15 2	The other revenues of the Municipal Corporation of Edinburgh in 1852 amounted to 27,075*l.* 2*s.* 3*d.* Of this sum, 15,021*l.* 14*s.* 1*d.* was derived from ordinary sources. The funded debt of such Corporation on the 2d August 1852, was 372,745*l.* 16*s.* 8*d.*, the interest payable on which was 11,182*l.* 7*s.* 6*d.*, besides three life-rent annuities amounting to 136*l.* 6*s.* 2*d.* By the Act 1 & 2 Vict. c. 55. s. 27, certain ancient petty customs theretofore leviable by the Town Council of Edinburgh on goods landed in Leith, were transferred to the Town Council of Leith. By a subsequent Act, 10 Vict. c. xxv., these petty customs were abolished, and in lieu thereof the Commissioners of Leith Harbour are bound to pay annually to the Town Council of Leith 500*l.*, which forms part of the general revenues of that town. The other net revenues of the burgh of Leith in 1852, amounted to 109*l.* 15*s.* 2*d.* On the 15th October 1852, the aggregate debts due by the Municipal Corporation, amounted to 981*l.* 11*s.* 9*d.*, and those due to the Corporation, to 793*l.* 10*s.* 10*d.*, leaving a deficiency or net debt of 188*l.* 0*s.* 11*d.*
Dunbar - -	Municipal Corporation of Dunbar, as Trustees for executing the Act 11 & 12 Vict. c. cxxii.	1. Duties on Imports and Exports: Under the 2d section of the Act 11 & 12 Vict. c. cxxii., the trustees are empowered to levy on articles and commodities imported into and exported out of the burgh harbour or royalty of Dunbar, the rates and duties specified in Schedule A. of Act, for which see General Abstract, p. 18.	About *80 0 0				These dues are leviable by the Municipal Corporation of Dunbar, as trustees for executing the Act 11 & 12 Vict. c. cxxii. The dues on imports and exports are applicable to the payment of a portion of the expenses of passing the Act, of the principal and interest of money due and owing upon the credit of any former Act; to improving, repairing, deepening, and preserving the harbour and its piers; to repairing or rebuilding the Town House of Dunbar; to the maintenance of a market place, and other public purposes for the benefit and utility of the burgh. The anchorage, wharfage, and berthage dues are to be applied solely to improving, repairing, deepening, and preserving the harbours and their piers, and other works connected therewith,

The Customs on land-borne goods and the shore dues on water-borne goods were let for 216*l.*; the several amounts, therefore, cannot be distinguished, but it is estimated that the duty on the latter amounted to about 80*l.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LEITH CUSTOMS PORT—*cont.*							
Dunbar—*cont.*	Municipal Carporation of Dunbar as Trustees for executing the Act 11& 12 Vict. c. cxxii. —*cont.*	The same section empowers the trustees, with the approval of the Admiralty and Board of Trade, to reduce and again raise those rates and duties. This power, with such approval, has been exercised, and the dues in practice levied are according to a table in General Abstract, p. 20. 2. Anchorage, Wharfage, and Berthage Dues: By the same section the trustees are authorized to levy on vessels for anchorage, wharfage, and berthage, the duties specified in Schedule B. of the Act, for which see General Abstract, p. 23. Similar provisions exist with respect to the reduction and increase of these duties, but the maximum rates are in practice levied except in the case of vessels entering wind-bound or for repairs, the duty on	Let for 30 0 0	110 0 0	61 3 0	242 5 11	and to the payment of a portion of the expense of obtaining the Act. It is, however, provided that so soon as the debts on the harbour are liquidated, the dues on goods imported and exported by sea are, should the Admiralty so require, to be appropriated to the purposes of the harbours and piers. (See s. 11 of Act.) The amount applied to harbour purposes in 1852 was 61*l.* 3*s.* The interest payable on the harbour debt due to the Municipal Corporation was not paid in that year, but was debited as a further charge on the harbour revenues. The 25th section of the Act authorizes the trustees to collect the dues on imports and exports by sea, and the anchorage duties, in Victoria Harbour, which was constructed partly by the Municipal Corporation of Dunbar, and partly by the Commissioners of the British White Herring Fishery; the trustees, however, do not admit their obligation to maintain this harbour. The same section prohibits the trustees, unless with the consent of the Fishery Board, to levy on any fishing boat or vessel engaged in the British White Herring Fishery, the anchorage, wharfage, and berthage dues. The other revenues of the trustees consisted of:— A rate not exceeding 3*d.* in the pound, which the trustees are empowered, under the 9th section of the Act, to assess on all lands, tenements, and heritages situated within the burgh and royalty

		which has been reduced by the trustees to 1*d.* per ton.					thereof; the rate levied in 1852 was 3*d.* in the pound, and realized 62*l.* 6*s.* 3*d.*; and a duty on porter made in or imported into the burgh, which produced 7*l.* 10*s.* Under the 12th & 13th sections the trustees are entitled to levy for defraying the expenses of the waterworks, on the occupiers or possessors of houses within the burgh and royalty thereof, where the rent of any such house shall amount to 3*l.* of yearly rent or value and upwards, and upon the occupiers and possessors of breweries, malthouses, soapworks, and other similar property within the burgh and royalty, and upon the occupiers and possessors of houses, breweries, malthouses, soapworks, or other property beyond the bounds of the burgh and royalty, who may have the benefit of a supply of water from such waterworks,—a water rate not exceeding in any one year 10 per cent. on the sums expended on the waterworks; and after the payment of the principal and interest of such sums, not exceeding 5 per cent. on the whole of such expenditure. This rate amounted in 1852 to 4*d.* in the pound, and realized 36*l.* 9*s.* 8*d.*, making with the customs on land-borne goods 242*l.* 5*s.* 11*d.* in all.
North Berwick -	Municipal Corporation of North Berwick.	1. Customs: (For schedule of dues, see General Abstract, p. 24.) 2. Anchorage Duty: Anchorage, wharfage, and berthage of all vessels, per register ton, 1½*d.* 3. Shore Dues on Commodities imported and exported to and from the Harbour of North Berwick. (For schedule, see Gen. Abstract, p. 25.)	—	Not stated	—	—	These revenues (the assessment in regard to the supply of water, and the anchorage, wharfage, &c., berthage dues excepted,) are charged with a debt of 5,187*l.* 19*s.* 4*d.*, at 5 per cent. interest, to the Municipal Corporation of Dunbar, who have expended that sum upon the harbours. Of this debt 687*l.* 19*s.* 4*d.* is also secured on the anchorage, &c. duties. These dues are leviable under a charter granted by James VI., dated 18th September 1568, and are the property of the Municipal Corporation of North Berwick. The proceeds form part of the general revenue of the burgh. Information as to the amount levied by the Municipal Corporation has not been furnished to the Commissioners. The amount, however, is not large.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
BORROWSTOUNNESS CUSTOMS PORT:			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Inverkeithing -	Municipal Corporation.	1. Shore Dues: On all goods loaded or unloaded at the shore of the burgh of Inverkeithing, or entering the harbour thereof, and changing bottoms, or exported from or to the same. (For schedule of dues, see Gen. Abstract, p. 31.)	178 1 5				These dues are leviable under various charters, the first of which was granted by William the Lion, and are the property of the Municipal Corporation of Inverkeithing, who are bound, out of their revenues, to maintain the harbour. The sum expended on this account in 1852 was 48*l.* 11*s.* 4*d.*, exclusive of charges for maintenance of roads at and leading to the harbour, lamps, and lighting, which it is stated average 133*l.* per annum.
			Not claimed	Differential duty on foreign privileged vessels.			The differential duty on foreign vessels is neither claimed nor levied.
		2. Anchorage: On all vessels, &c., coming into and taking the benefit of the outer or inner harbour of Inverkeithing. (For schedule of dues, see Gen. Abstract, p. 32.)	Not levied	Differential duty on foreign unprivileged vessels.			The other corporate revenues amount annually to about 250*l.* from lands. The burgh revenue is charged with a debt of 2,000*l.*, at interest averaging four per cent.
				178 1 5	48 11 4 (See Observations.)	About 250 0 0	
ALLOA CUSTOMS PORT:							
Stirling - -	Municipal Corporation.	(See Observations.)	—	—	—	—	Prior to the passing of the Act 6 & 7 Vict. c. xlvii., the Municipal Corporation of Stirling were entitled to levy anchorage, shore mail, and import dues on vessels frequenting the shore or quay of Stirling, and on goods carried in such vessels. By this Act these tolls were abolished, and the 125th section provides, that after the execution of the works authorized by the Act, and the discharge of the debt secured on the harbour revenues, the Corporation shall receive, as compensation, one seventh of the proceeds of the maximum rates and dues leviable under this Act.

Kirkcaldy Customs Port:							The revenues of the burgh of Stirling amounted in 1852 to 2,909*l.* The debt charged on these revenues appears to be about 8,000*l.*
Kirkcaldy - -	Municipal Corporation.	(See Observations.)	—	300 0 0	—	371 15 4	Prior to the passing of the Act 12 & 13 Vict. c. xxx., the Municipal Corporation of Kirkcaldy were entitled, under the Act 10 Geo. 4. c. 99., to levy rates and petty customs, the proceeds of which formed part of the general revenue of the burgh. By the Act 12 & 13 Vict., that Act was repealed, and the dues leviable by the Commissioners appointed by and under this Act are, inter alia, applicable to the payment of 300*l.* annually to the Corporation of Kirkcaldy, in compensation for the duties and petty customs which they were entitled to under the Act of 10 Geo. 4., repealed. (See s. 35 of Act 12 & 13 Vict. c. xxx.) The other revenues of the Municipal Corporation amounted in 1852 to 371*l.* 15*s.* 4*d.* A debt of 700*l.* and a life annuity of 16*l.* 4*s.* 4*d.* were charged on the burgh revenues and property on the 10th October 1852.
Anstruther Easter -	Municipal Corporation.	1. Custom Roll of Anstruther Easter: (For schedule of dues, including anchorages, ringages and berthages, see Gen. Abstract, p. 48.) 2. Harbour Light Dues: (For schedule of dues, see Gen. Abstract, p. 50.)	About *248 10 0 Annually 0 10 0 14 19 4	Differential duty on foreign vessels. 263 19 4	—	108 2 3	These dues (the harbour light dues excepted) are leviable under two charters granted by Sir John Anstruther of that ilk, in the years 1564 and 1580, followed by infeftments, and subsequently confirmed by royal charter, erecting the town with the haven into a free burgh royal. They are the property of the Municipal Corporation, and form part of the general revenue of the burgh, which defrays the expense of the maintenance and improvement of the harbour; nothing was expended on this account in 1852. The differential dues levied on foreign vessels amount annually to about 10*s.* The other corporate revenues, in 1852, amounted to 108*l.* 2*s.* 3*d.*, including 42*l.* 9*s.* 6*d.* received as subscriptions for streets. There is no debt charged on the harbour revenues. Burgesses and inhabitants of Crail, and boats belonging to Cellardyke, are exempt from anchorage dues.

* These dues were let for 259*l.* in 1852. The dues on ships, and on goods carried in ships, constitute the whole, with the exception of about 10*l.*

Abstract of the Gross Amounts of Charges levied on on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
KIRKCALDY CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Anstruther Wester -	Municipal Corporation.	1. Customs : (For schedule of dues, see General Abstract, p. 50.) 2. Shore Dues : (For schedule of dues, see General Abstract, p. 51.) 3. Anchorage : (For schedule of dues, see General Abstract, p. 51.)	(See Observations.)		—	—	These are stated to be ancient dues, leviable by the Municipal Corporation of Anstruther Wester. As no ships have entered the harbour of Anstruther Wester for the last ten years, it may be taken that the corporation practically derive no revenue from this source.
Dysart - -	Municipal Corporation.	1. Anchorage Dues : (For schedule of dues, see General Abstract, p. 55.) 2. Shore Dues on Goods imported or exported : (For schedule of dues, see General Abstract, p. 55.)	113 7 8				These are ancient dues, the property of the Municipal Corporation of Dysart. The proceeds form part of the general revenue of the burgh. The sum expended on the harbour in 1852, including the harbour-master's salary, was 65*l.* 7*s.* 3*d.*
			Nil.	Differential duty on foreign privileged vessels.			No differential dues were claimed or levied on foreign vessels in 1852.
			Nil.	Differential duty on foreign unprivileged vessels.			The other corporate revenues in 1852 consisted of :— Rent of patent slip and building ground, 100*l.* ; other sources, 168*l.* 18*s.* 9*d.* ; in all, 268*l.* 18s. 9*d.*
				113 7 8	65 7 3	268 18 9	A debt of 2,639*l.* 9*s.* 1*d.* is charged on the revenues of the burgh.
Pittenweem - -	Municipal Corporation.	1. Shore Dues : (For schedule of dues, see General Abstract, p. 56.) 2. Plank Mail : (For schedule of dues, see General Abstract, p. 57.)					Burgesses and inhabitants of Crail possess the same privileges as those of Pittenweem. By a contract entered into between the Municipal Corporation of Pittenweem and Sir John Anstruther, in the year 1780, a reduced rate of anchorage duty is leviable

		3. Beaconage: (For schedule of dues, see General Abstract, p. 57.) 4. Anchorage: (For schedule of dues, see General Abstract, p. 57.) 5. Boom and Crane Dues: (For schedule of dues, see General Abstract, p. 57.) 6. Steelyard Dues: (For schedule of dues, see General Abstract, p 57.) 7. Customs: (For schedule of dues, see General Abstract, p. 57.)	About *100 0 0 Nil. Nil.	Differential duty on foreign privileged vessels. Differential duty on foreign unprivileged vessels.			on all vessels exporting coal, salt, or any kind of manufactures made from or wrought by coal on any part of the latter's estate, and all such coal or manufactures exported, as well as all materials and commodities imported for the use of such coal works, salt works, or other manufactories, are exempt from dues. It is stated that no differential duties were levied on foreign vessels in 1852.
				100 0 0	79 6 3	656 6 7	These dues are leviable under a charter granted by the Prior of Pittenweem, dated 12th February 1547, ratified and confirmed by Act of Charles I., and the estates of the Parliament of Scotland, of the 26th June 1633, and are the property of the Municipal Corporation of Pittenweem, and form part of the general revenue of that burgh, which provides for the maintenance and improvement of the harbour. The amount expended on this account in 1852 was 79*l.* 6*s.* 3*d.* It appears that during the last ten years nearly 1,000*l.* has been laid out on the harbour. The other revenues of the corporation in 1852, including the customs, amounted to 656*l.* 6*s.* 7*d.* The debt, the greater part of which, it is stated, was incurred for repairs to the piers at the harbour, charged on the burgh revenues, is 550*l.*
Burntisland - -	Municipal Corporation.	1. Lighthouse Duty: ¼*d.* per register ton on vessels - -	—	16 16 6½	11 16 4	529 19 2½ (See Observations.)	These dues are levied by the Municipal Corporation of Burntisland; the proceeds form part of the general revenue of the burgh, out of which the cost of the maintenance of the lighthouse is provided. The amount expended on this account in 1852 was 11*l.* 16*s.* 4*d.* The other revenues of the corporation amounted in 1852 to 529*l.* 19*s.* 2½*d.*, including 227*l.* 14*s.* 9*d.* received on account of a debt due to the corporation. The debt due by the burgh on the 13th October 1852, was 4,520*l.* 19*s.* 1*d.*; at the same period there were owing to the burgh debts amounting in the aggregate to 3,835*l.* 12*s.* 2*d.*

* These duties, including the customs, were let in 1852 for 110*l.* Of the amount levied, the dues on ships, and on goods carried in ships, constitute the whole, with the exception of about 10*l.*

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or others Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authority.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
KIRKCALDY CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Cellardyke -	Municipal Corporation.	1. Customs Dues: (For schedule of dues, see General Abstract, p. 63.) 2. Harbour Dues: (For schedule of dues, see General Abstract, p. 63.)	—	(See Observations.)	—	—	These dues are leviable, by use and wont, by the Municipal Corporation of Cellardyke. The harbour of Cellardyke having been improved by a grant from the Board of Fisheries, all vessels or boats engaged in fishing are exempt from the dues, and as no other vessels have entered the harbour for the last ten years, it may be taken that the corporation practically derive no revenu from this source.
PERTH CUSTOMS PORT:							
Perth - -	Municipal Corporation.	(See Observations.)	—	153 16 9	—	5,002 1 5	Prior to the passing of the Act 4 & 5 Will. 4. c. lxvii. the Municipal Corporation of Perth were entitled to levy custom, anchorage, cessboll, shore, and coal deacon's dues. By this Act these dues were abolished, and the Harbour Commissioners were bound to pay annually out of the harbour revenues, as compensation to the municipal corporation, one twelfth of the amount which would be produced by the maximum rates leviable by the Commissioners. (See ss. 21 and 22 of Act 4 & 5 Will. 4.) The sum paid to the corporation on this account in 1852 was 153*l.* 16*s.* 9*d.* The other corporate revenues of the city of Perth amounted, in 1852, to 5,002*l.* 1*s.* 5*d.* The surplus revenue for the year was 1,157*l.* 5*s.* 7*d.* The bonded debt of the corporation, at the close of their financial year for 1852, was 27,753*l.*, making, with other liabilities amounting to 8,364*l.* 9*s.* 8*d.*, an aggregate debt of 31,117*l.* 9*s.* 8*d.* charged on the burgh funds. Against this debt must be put the several sums

							due to the corporation, amounting in all to 4,346*l.* 2*s.* 5*d.*
DUNDEE CUSTOMS PORT:							
Dundee - - -	Municipal Corporation.	1. Dues on Scotch Coal, imported or exported: 3*d.* per chaldron of 16 bolls of six hundredweight per boll.	102 10 0	(Annually on an average of the last ten years.)			These dues are leviable by the Municipal Corporation of Dundee under royal charters. The dues on Scotch coal constitute a fund administered by the corporation for the relief of decayed burgesses or freemen of the town of Dundee, and of their widows and children; and for the support of the hospital and the kirk fabric of Dundee. The shore placks form part of the ordinary revenue of the burgh.
		2. Shore Placks: (For schedule of dues, see General Abstract, p. 79.)	266 14 0	(Annually on an average of the last ten years.)			
				369 4 0	—	7,854 13 3 (See Observations.)	The other corporate revenues in 1852, amounted to 7,854*l.* 13*s.* 3*d.*, including 4,984*l.* 18*s.* for property sold.
							The bonded debt of the corporation on the 30th September 1854, was 15,616*l.* 0*s.* 7*d.*
	Town Clerk of Dundee.	1. Dues on Vessels: 3*d.* on each coasting vessel. 6*d.* on each vessel from a foreign port.	—	55 4 0 (Annually on an average of the last ten years.)	—	—	These are ancient dues, levied by the Town Clerk of Dundee as a pertinent of his office.
St. Andrews -	Municipal Corporation.	1. Tonnage Dues: (For schedule of dues, see Gen. Abstract, p. 79.)	107 11 9				These dues are leviable under a charter of confirmation granted by George Archbishop of St. Andrews, dated 1614, and a charter of James VI., 1620, ratifying and confirming the former charter, and are the property of the Municipal Corporation of St. Andrews; they form part of the city funds, which provide for the maintenance and improvement of the harbour. The amount expended on this account in 1852 was 212*l.* 7*s.* 6*d.*
		2. Dues on Imports and Exports: (For schedule of dues, see Gen. Abstract, p. 79.)	211 10 8				
		3. Plankage Dues: All vessels loading or unloading goods shall pay one shilling sterling (twelve shillings Scots) for each time they load or unload, when the city's planks are used.	Nil.				
				319 2 5	212 7 6	433 10 0	The other corporate revenues in 1852 consisted of: rent of land, 218*l.* 1*s.*; feu duties and ground annuals, 132*l.* 9*s.* 7*d.*; causeway, customs, and market dues, 32*l.* 0*s.* 4*d.*; mussel scalps, less expenses, 50*l.* 19*s.* 1*d.*; in all, 433*l.* 10*s.*
							The harbour revenues are charged with a debt of 700*l.*; the security includes the shore hill, a shed at the harbour, and a house in Market Street, St. Andrews.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852.		Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
			Under each Head of Charge.	Totals.			
DUNDEE CUSTOMS PORT. —*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
St. Monance -	Municipal Corporation.	1. Shore Dues, Anchorages, and Customs: (For schedule of dues, see Gen. Abstract, p. 82.)	—	About *4 0 0	4 0 0 (See also Observations.)	41 9 0	These dues are leviable by the Municipal Corporation of the burgh of Barony of St. Monance, under charter of the liferenter and fiar of that place; the proceeds go to the general revenue of the burgh. The amount expended on the harbour in 1852 was 6*l.* 2*s.* 4½*d.* The other revenues of the corporation in 1852, with the customs duties, amounted to 41*l.* 9*s.*, including arrears due in 1851. The debt due by the burgh in 1852 was 25*l.* 6*s.*, the greater portion of which, it is stated, was incurred in repairs on the pier and harbour.
ABERBROTHWICK CUSTOMS PORT:							
Aberbrothwick -	Municipal Corporation.	(See Observations.)	—	400 0 0	—	1,236 17 8	Prior to the passing of the Act 2 Vict. c. xvi., the Municipal Corporation of Aberbrothwick were, under royal charter, owners of the port and harbour, and entitled to certain tolls and dues. Under the provisions of this Act the sum of 10,000*l.* has been secured to the corporation by way of compensation for the transfer to the trustees of the harbour, and its property, and for the extinction of the dues leviable by the corporation. (See s. 45 of Act). The interest on this debt is 400*l.* per annum. The other corporate revenues of Aberbrothwick in 1852 amounted to 1,236*l.* 17*s.* 8*d.* The debt secured on the burgh revenues is 19,575*l.* 9*s.* 2*d.*

* These dues were let in 1852 for 22*l.* 10*s.*; the amount of the anchorage and shore dues cannot therefore be distinguished from the customs duties; but it is estimated to have been about 4*l.*

Montrose Customs Port:							
Montrose - -	Municipal Corporation.	(See Observations.)	—	600 0 0 (See Observations.)	—	2,166 7 1½ (See Observations.)	Prior to the passing of the Act 1 Vict. c. xcix., the Municipal Corporation of Montrose were, under charter from the Crown, the proprietors of the harbour, and levied harbour and other dues, tolls, and rates within the precincts thereof, which formed part of the general revenues of the burgh. By this Act these dues were abolished, and it was provided that before the harbour trustees should be empowered to levy tolls, they should agree to pay out of the harbour revenues an annual sum not exceeding 600*l.* by way of compensation to the Municipal Corporation. (See 45th section of Act 1 Vict. c. xcix.) The amount so paid to the corporation is 600*l.* per annum. The other corporate revenues of the burgh of Montrose, including an annual ground rent of 250*l.* paid by the harbour trustees for ground forming the site of the dock, and adjoining it, amounted in 1852 to 2,166*l.* 7*s.* 1½*d.* A debt of 34,215*l.* 15*s.* 8*d.* is charged on the burgh revenues.
Aberdeen Customs Port:							
Aberdeen - -	Municipal Corporation.	(See Observations.)	—	—	—	—	Prior to the passing of the Act 13 Geo. 3. c. 29., for improving the harbour of Aberdeen, now repealed, the Municipal Corporation of Aberdeen enjoyed a revenue arising from dues and tolls on ships and their cargoes; these dues and tolls now merge in the rates and duties levied under the authority of the existing Harbour Act 6 & 7 Vict. c. lxxii.; but it is provided by the 238th section of that Act, that, on the expiration of that Act, the dues and tolls heretofore leviable by the corporation shall revert to that body.
Peterhead Customs Port:							
Rosehearty - -	Municipal Corporation.	1. Anchorage Dues: About ¾*d.* per ton of registered tonnage.	7 3 10				These dues are levied under charter of Alexander Lord Forbes, dated 1st October 1684, by the Municipal Corporation of Rosehearty, who, it is

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation, or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
					£ s. d.	£ s. d.	
PETERHEAD CUSTOMS PORT—*cont.*							
Rosehearty—*cont.*	Municipal Corporation—*cont.*	2. Harbour Dues: 1*d.* per barrel bulk of five cubic feet, except coal, salt, wood, and dried fish, on which a charge of one per cent. of the value is levied.	33 0 0	40 3 10	40 3 10 (See Observations.)	(Not stated.)	stated, appropriate them entirely for the benefit of the harbour.
INVERNESS CUSTOMS PORT.							
Inverness - -	Municipal Corporation.	(See Observations.)	—	332 0 0	—	1,846 19 3	The dues leviable by the Inverness Harbour Trustees, under the Act 10 & 11 Vict. c. ccix., are applicable, *inter alia*, to the payment of an annuity of 332*l.* to the Municipal Corporation of Inverness, as compensation for the anchorage and shore dues which they used formerly to levy, and of the interest on a debt of 3,000*l.* claimed by such corporation for advances made by them for improving and extending the harbour (see sections 42, 43, and 64 of Act). The debt of 3,000*l.* owing to the Municipal Corporation has been paid off. In addition to the annuity of 332*l.* paid out of the harbour funds, the revenues of the Municipal Corporation in 1852 amounted to 1,846*l.* 19*s.* 3*d.*, including 150*l.*, proportion of expense of Police Act repaid by Police Commissioners. The debt charged on the burgh revenue in that year was 12,385*l.* 15*s.* 10*d.*

Fortrose - -	Municipal Corporation.	1. Shore Dues: (For schedule of dues, see Gen. Abstract, p. 143.) 2. Anchorage: (For schedule of dues, see Gen. Abstract, p. 143.) 3. Dues on Weights and Measures: (For schedule of dues, see Gen. Abstract, p. 143.)	—	*29 0 0	14 0 0	(Not stated.)	These dues are leviable under royal charters, dated in 1592 and 1612, confirming previous charters, and ratified by the Scottish Parliament, 17th Sept. 1641, and are the property of the Municipal Corporation of Fortrose. The proceeds form part of the general revenue of the burgh, subject to the yearly payment of one pound sterling to Her Majesty's Comptroller in Exchequer, and to maintaining and cleansing the harbour, and removing sandbanks therein. The sum expended on this account in 1852 was 14*l.* Information with respect to the other corporate revenues in 1852 has not been furnished. The burgh revenues are not charged with a debt. The limits within which the dues are claimed extend from Craigwood Burn, round the shores to the Rosemarkie Burn, within the liberties of the burgh, but in practice they are levied chiefly at the harbour of Fortrose.
Nairn - - -	Municipal Corporation.	1. Anchorage or Tonnage Dues: Vessels of 12 tons and upwards, each, per registered ton, 1½*d.* Boats under 12 tons, each oar, 1*d.* 2. Dues on Goods Imported and Exported: (For schedule of dues see Gen. Abstract, p. 145.)	—	Let for 243 0 0	9 1 0	334 7 6	These dues are leviable, under charter and infeftment, dated the 16th October 1589, ratified by Act of the Scottish Parliament, dated 1597 and 3d April 1661, by the Municipal Corporation of Nairn. The proceeds from part of the general revenue of the burgh, which provides for the maintenance and improvement of the harbour. The amount so expended in 1852 was 9*l.* 1*s.* The other corporate revenues in 1852 amounted to 334*l.* 7*s.* 6*d.* The existing debt charged on the burgh revenues is 1,066*l.* 7*s.* 1*d.*, which, it is stated, has been expended on the harbour.
Campbeltown Customs Port:							
Campbeltown -	Municipal Corporation.	(See Observations.)	—	—	—	—	Prior to the passing of the Act 9 & 10 Vict. c. cclxiv., the Municipal Corporation of Campbeltown were entitled under their charter to certain anchorage, quayage, and shore dues. By this Act these dues and tolls were abolished, and the debt incurred by the corporation on account of the harbour was charged on the present rates and duties. (See 44th section of Act.) It is stated that the amount of such debt cannot now be distinguished.

* The dues were let in 1852 for 38*l.*, of which sum 9*l.* has not been received.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852.		Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
			Under each Head of Charge.	Totals.			
				£ s. d.	£ s. d.	£ s. d.	
Glasgow Customs Port:							
Renfrew - -	Municipal Corporation.	1. Dues on Goods: 2*d.* per ton on all goods loaded or landed (excepting coals, dung, or lime, for manure, to or for the use of residing burgesses). 1*d.* per ton on coals, dung, or lime, for manure, to or for the use of residing burgesses.	—	235 3 6	235 3 6 (See Observations.)	2,751 18 5	These dues are leviable by the Municipal Corporation of Renfrew, under a charter of Queen Anne, dated the 20th October 1703, and previous charters. They form part of the general revenue of the burgh, which provides for the maintenance and improvement of the harbours. The sum expended on this account, including the harbour-master's salary, in 1852, was 243*l.* 5*s.* 0*d.* The limits of the harbour, as claimed, extends along the south bank of the Clyde from Merlingford to the junction of the Clyde with the river Cart. These limits are disputed, and in an action of declaration raised in the Court of Session, the Court decided against the corporation, who have appealed to the House of Lords, where the case is now pending. The other corporate revenues in 1852 amounted to 2,751*l.* 18*s.* 5*d.* A debt of 8,830*l.* is charged on the burgh revenues.
Port Glasgow Customs Port:							
Port Glasgow -	Municipal Corporation.	1. Anchorage and Shore Dues: (For schedule of dues, see Gen. Abstract, p. 177.)	—	76 1 2 (See Observations.)	20 0 0	2,931 2 11	These are dues granted along with the port of Port Glasgow to the Town Council of Glasgow in 1668. The Town Council of Port Glasgow hold the port and dues in feu from the Town Council of Glasgow, subject to the payment of 20*l.* annual feu duty. The Town Council of Port Glasgow contribute out of their revenues 20*l.* annually towards the salary of the harbour-master. The other corporate revenues of Port Glasgow in 1852, consisted of:—Town tax, 406*l.* 1*s.* 9*d.*; other sources, 2,525*l.* 1*s.* 2*d.*; in all, 2,931*l.* 2*s.* 11*d.*

							The debt charged on the burgh revenues amounts to upwards of 26,000*l.*
GREENOCK CUSTOMS PORT:							
Greenock - -	Municipal Corporation.	1. Anchorage, Shore, Bay, and Ring Dues: (For schedule of dues, see Gen. Abstract, p. 191.)	—	1,596 3 5	—	11,319 9 3 (See Observations.)	These dues are leviable under a grant to the proprietor of Greenock, and were transferred by charter to the Municipal Corporation of that place in 1772. They form part of the general revenue of the burgh. The other revenues of the corporation, in 1852, consisted of:—Receipts from gas works, 9,964*l.* 7*s.* 3*d.*; flesh market and cattle pens, 249*l.* 15*s.* 3*d.*; rents, 835*l.* 9*s.*; weighing machines, 42*l.* 11*s.* 3*d.*; Glasgow Road Trust, 227*l.* 6*s.* 6*d.*; in all, 11,319*l.* 9*s.* 3*d.* The net revenue, however, derived from these sources amounted to 1,787*l.* 5*s.*, and the surplus of this net revenue over the expenditure for the year was 204*l.* 2*s.* 1*d.* The debt charged on the burgh revenue at the close of the corporation's financial year, 1852, amounted to 64,434*l.* 5*s.* 7*d.*
Inverary - -	Municipal Corporation.	1. Anchorage or Port Dues: (For schedule of dues, see Gen. Abstract, p. 193.) 2. Petty Customs and Bridge Dues: (For schedule of dues, see Gen. Abstract, p. 193.)	—	Let in 1854 for *95 0 0	95 0 0 (See Observations.)	126 15 10	These dues are claimed under a Royal Charter granted by King Charles I., bearing date, January 1648, and recorded in the books of Exchequer in Edinburgh the 30th March 1656. They form part of the general revenues of the burgh of Inverary, out of which the harbour is maintained. It is stated that, on an average, the expenditure on the harbour is fully equal to the receipts. The right to the duty on sheep exported by sea is disputed, and an action to try the validity of the claim is now pending. The other revenues of the burgh amounted in 1854 to 126*l.* 15*s.* 10*d.* A debt of 100*l.* is charged on the burgh revenues. This sum was borrowed for the purpose of extending the quay.

* These dues were let in 1854 for 95*l.* The dues levied on landborne goods cannot be distinguished.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by each Municipal Corporation or other Town Authority in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Authorities.	Nature and Rates of Charges.	Amounts levied or received in 1852. Under each Head of Charge.	Amounts levied or received in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal or other Town Authorities in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Irvine Customs Port:							
Irvine - - -	Municipal Corporation.	Dues on Vessels: For schedule of dues leviable by the Municipal Corporation, see Gen. Abstract, p. 203.)	—	(See Observations.)	—	—	The 51st section of the Act 7 Geo. 4. c. cvii. reserves to the magistrates and council of Irvine, and to their special control, as they were legally entitled to levy prior to the passing of the Act. With the consent of the burgh authorities, these dues have been incorporated with those leviable under the Harbour Act, and are applied to similar purposes, and form part of the harbour fund.
Ayr Customs Port:							
Ayr - - -	Municipal Corporation.	1. Anchorage Dues: On all vessels entering the harbour. (For schedule of dues, see Gen. Abstract, p. 212.) There are no exemptions.	—	190 8 3	—	2,749 5 2	These are ancient dues, levied under the authority of a charter granted by William the Lion in favour of the burgh of Ayr, and reserved to the corporation by the Act 5 & 6 Will. 4. c. xl. The proceeds form part of the general revenue of the burgh. The other revenues of the burgh in 1852 amounted to 2,749*l.* 5*s.* 2*d.* A debt of 14,976*l.* 10*s.* 7*d.* was charged on the burgh revenues in the same year.
Wigtown Customs Port:							
Wigtown - -	Municipal Corporation.	1. Dues on Vessels. One penny per register ton on all vessels coming into the harbour, ½*d.* per ton for perches on all vessels coming within the buoys, except the ferry boats, fishing and pleasure boats, or vessels trading within the district of the Custom	—	Let in 1853 for 110 0 0	In 1853 15 3 9 (See Observations.)	In 1853 458 15 1	These are ancient dues, the property of the Municipal Corporation of Wigtown; they form part of the general revenue of the burgh, subject to the obligation to keep up the harbour, and afford harbour ground and anchorage. The sums paid to the burgh revenue on this account during the ten years ending 1853, amounted in the aggregate to 1,016*l.* 10*s.* and the sum expended on the harbour during the same period was 1,086*l.* 15*s.* 9*d.*, of which 794*l.* 10*s.* 6*d.* was laid out on new works in 1847.

		House, for which the owners are to pay as the magistrates and council may fix. 2. Town Dues: (For schedule of dues, see Gen. Abstract, p. 218.)					To meet this expenditure the corporation borrowed the sum of 888*l.*; this debt is now reduced to 400*l.*; the amount applied to harbour purposes in 1853 was 15*l.* 3*s.* 9*d.*, exclusive of interest and principal paid on account of the harbour debt. The other corporate revenues amounted in 1853 to 458*l.* 15*s.* 1*d.* The corporate revenues are charged with a debt of 1,000*l.*, of which 400*l.* was applied to the improvement and repair of the harbour.
Isle of Whithorn -	Municipal Corporation.	1. Dues on vessels: 1½*d.* per ton on every coasting vessel entering the harbour. 3*d.* per ton on every foreign vessel. 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 220.)	—	Let in 1854 for *95 0 0	In 1854 31 11 7	In 1854 38 9 0	These are ancient dues, the property of the Municipal Corporation of Whithorn; they form part of the general revenue of the burgh, which supplies the necessary expenditure for the repairs of the harbour. The sum expended on this account in 1854 was 31*l.* 11*s.* 7d. The other corporate revenues in that year amounted to 38*l.* 9*s.* A debt is charged on the burgh revenues, but the amount has not been stated. The corporation of Whithorn claims jurisdiction from Clarkburn, in the parish of Claperton, on the west, to Egerness Point, or Peckhorn, in the parish of Sorbie, on the north-east, including the harbours of the isle of Whithorn and Garliestown, but over the latter of these the corporation does not at present exercise its claim.
		TOTALS - - -		†14,205 12 3½	942 15 4	68,904 6 4	

* Including the customs duties.

† These figures are exclusive of the dues levied by the Municipal Corporation of North Berwick, the particulars of which have no been furnished.

Appendix D. No. 1.

APPENDIX D. No. 1.

List of those Burghs possessing Harbours not under the Regulations of Local Acts, distinguishing those in which the "Burgh Harbours (Scotland) Act, 1853," has as yet been adopted.

Crail, (see Kirkcaldy Customs Port, App. A., p. 60.)
Dumbarton, (see Port Glasgow Customs Port, App. A., p. 178.)
Kirkcudbright, (see Dumfries Customs Port, App. A., p. 223.)
Stranraer, (see Stranraer Customs Port, App. A., p. 213.)

These four Burghs have adopted the "Burgh Harbours (Scotland) Act, 1853."

St. Andrews, (see App. A., p. 79.)
Anstruther Easter, (see App. A., p. 48.)
Anstruther Wester, (see App. A., p. 50.)
Berwick, North, (see App. A., p. 24.)
Cellardyke, (see App. A., p. 63.)
Dysart, (see App. A., p. 55.)
Inverary, (see App. A., p. 193.)
Inverkeithing, (see App. A., p. 31.)
St. Monance, (see App. A., p. 82.)
Nairn, (see App. A., p. 145.)
Pittenweem, (see App. A., p. 56.)
Renfrew, (see App. A., p. 174.)
Rosehearty, (see App. A., p. 115.)
Whithorn (Isle of), (see App. A., p. 220.)
Wigtown, (see App. A., p. 218.)

Appendix D. No. 2.

APPENDIX D. No. 2.

List of Harbours under the Regulations of Local Harbour Acts, in which any Portion of the Harbour Revenues is carried into the General Revenues of the Burgh, or in which the Burgh or its Officers still continue to levy Dues.

List of Harbours under the Regulations of Local Harbour Acts, in which any Portion of the Harbour Revenues is carried into the General Revenues of a Burgh.

Name of Harbour.	Sum Paid.	Name of Burgh.	Act under which it is paid.	—
	£ s. d.			
Inverness - -	332 0 0	Inverness - -	10 & 11 Vict. c. ccix.	See App. A., p. 134.
Kirkcaldy - -	300 0 0	Kirkcaldy - -	12 & 13 Vict. c. xxx.	See App. A., p. 48.
Leith - - -	500 0 0	Leith - -	10 Vict. c. xxv.	See App. A., p. 9.
Montrose - -	600 0 0	Montrose - -	1 Vict. c. xcix.	See App. A., p. 94.
Perth - -	153 16 9	Perth - -	4 & 5 Will. 4. c. lxvii.	See App. A., p. 68.
Stirling - -	—	Stirling - -	6 & 7 Vict. c. xlvii.	See App. A., p. 42.

List of Harbours, under the Regulations of Local Harbour Acts, in which the Burgh or its Officers still continue to levy Dues.

Harbours, &c.	Amounts levied in 1852.	—
	£ s. d.	
Ayr, Municipal Corporation - - -	190 8 3	(See Ayr Customs Port, App. A. p. 212.)
Burntisland, Municipal Corporation -	16 16 6½	(See Kirkcaldy Customs Port, App. A. p. 60.)
Dundee, Municipal Corporation - -	369 4 0	(See Dundee Customs Port, App. A. p. 79.)
„ , Town Clerk - - -	55 4 0	
Greenock, Municipal Corporation - -	1,596 3 5	(See Greenock Customs Port, App. A. p. 191.)
Irvine, Municipal Corporation - -	—	(See Irvine Customs Port, App. A. p. 203.)
Port Glasgow, Municipal Corporation -	76 1 2	(See Port Glasgow Customs Port, App. A. p. 177.)

APPENDIX E.

ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, by CHARITABLE or other CORPORATIONS or COMPANIES in SCOTLAND in 1852, and applicable to Purposes not being Harbour, Municipal, or Town Purposes.

APPENDIX E.—ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, by CHARITABLE or other CORPORATIONS or COMPANIES in SCOTLAND in 1852, and applicable to Purposes not being Harbour, Municipal, or Town Purposes.

Places within each Customs Port.	Titles of Charitable Corporations, &c.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Maritime Purposes in 1852.	Amounts of other Revenues received by such Charitable, &c. Corporations in 1852.	Observations.
LEITH CUSTOMS PORT			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Leith - -	Trinity Corporation of Leith.	1. Prime Gilt: By the 3d section of the Act 1 Geo. 4. c. xxxvii., the corporation are empowered to levy on all goods imported into Leith, or any of its creeks, 1*d.* sterling per ton. The maximum rate is charged.	—	*1,347 3 3	—	1,003 13 1	This duty is leviable, under the Act 1 Geo. 4. c. xxxvii., by the Masters and Assistants of the Trinity Corporation of Leith, nominated and appointed by that Act, and their successors. The 7th, 8th, and 9th sections provide that, at the expiration of fifteen years from the passing of the Act, the proceeds of the capital of the corporation which shall then have accumulated, shall form part of their yearly revenue, and that, for a subsequent period of twenty-five years, nine tenths of the whole of the net revenues of the corporation shall be applied to charities and the other purposes of the corporation, and the remaining one tenth, and the interest thereon, to the formation of capital. The 12th section enacts that at the expiration of that period fifteen per cent of the net revenue derivable from the prime gilt shall be applicable to the repair and improvement of the Trinity House of Leith, and to the expenses of management of the corporation, and the residue to the support and relief of poor, old, or infirm members of the corporation; of the wives, widows, and children of such members, and also of such poor, old, or infirm seafaring men, and their wives, widows, and children, as the corporation may consider proper and fit objects of relief. The 27th section of the Act prohibits the corporation from charging with a debt any portion of their revenues. The other revenues of this corporation in 1852, amounted to 1,003*l.* 13*s.* 1*d.* A charter, dated the 27th July 1797, confirmed by

* Levied at Leith; the prime gilt is not in practice levied elsewhere.

the Act 1 Geo. 4., granted to this corporation the right of licensing pilots for navigating all ships and vessels in the Frith of Forth, and seas, and friths, and along the coasts and islands of the Northern and German Oceans, under certain reservations.

The following is an abstract of the receipts and expenditure of this corporation for 1852 :—

RECEIPT.

To amount of prime gilt received this year- - - -			£1,065 12 5
„ Rents, feus, &c. from lands, houses, &c. - - -			559 8 5
„ Dividend from Government stock - - -			129 7 4
„ Interest on account of Edinburgh and Glasgow Bank - -	£ 19 5 4		
„ „ National Security Savings Bank - -	11 10 1		
„ Interest on accumulating fund - - - -	2 6 11		
„ „ City bonds - - - - -	145 6 6		
„ Seat rents in North Leith Church - - - -	14 11 0		
			192 19 10
„ Annual payments for members, First Class - - -	27 16 6		
„ „ Mates, Second Class - - -	14 5 0		
„ „ Pilots - - - - -	79 16 0		
			121 17 6
			£1,003 13 1
			£2,069 5 6

EXPENDITURE.

By annuities to First Class - - - - - -	£1,183 10 0		
„ „ Second and Third Classes, including small charities paid monthly - - - - -	541 3 6		
„ Donations to members, &c. - - - - -	10 3 0		
„ Casual charities to poor sailors in Leith and neighbourhood, their widows and families - - - - -	12 6 6		
„ Ditto to poor shipwrecked sailors of other ports passing home	26 16 9		
			£1,781 19 9
„ Officer and housekeeper's salaries, per fourth byelaw - -			24 0 0
„ Funeral allowances and expenses for all classes - - -			15 0 0
„ Charities, donations, and subscriptions, viz.: Destitute Sick Society, 2*l.* 2*s.*; Boy's Charity School, 3*l.* 3*s.*; Royal Infirmary, 2*l.* 2*s.*; Indigent old women, 1*l.* 1*s.*; Seamen's Friend Society, 5*l.*; Humane Society, 2*l.* 2*s.*; Blankets for poor, 1*l.* 1*s.*; South Leith Clock, 5*l.* - - - - - - -			21 11 0
„ Minister's stipend, North Leith Church - - - -	34 7 7		
„ Proportion manse rent, feu duty, &c. - - - -	3 1 4		
			37 8 11
„ Deposited $\frac{1}{20}$ part net income for accumulating fund, per account			100 6 10
„ Paid for children at Dr. Bell's school, 7*l.* 16*s.* 11*d.*; Secretary's salary, 70*l.* - - - - - -			77 16 11

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Charitable or other Corporations or Companies in Scotland in 1852—*cont.*

Places within each Customs Port.	Titles of Charitable Corporations, &c.	Nature and Rates and Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Maritime Purposes in 1852.	Amounts of other Revenues received by such Charitable, &c. Corporations in 1852.	Observations.
LEITH CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.			
Leith—*cont.*	Trinity Corporation of Leith—*cont.*						By Taxes, &c., viz.: Income tax on house, 1*l.* 15*s.*; Stockbridge feu duty, 1*l.* 18*s.* 10*d.*; Feu duty lands in Newhaven, 1*l.* 6*s.* 10*d.*; Sun insurance against fire, 4*l.* 3*s.*; Police assessment, 2*l.* 8*s.*; Poor rates, 9*l.* 4*s.* 5*d* ; Building and maintaining prisons 1*l.* 4*s.* 7*d.*; City teind, 16*s.* 7*d.*; Town cess, 13*s.*; Water duty on house, 10*s.* £24 0 3
							„ Stationery and printing for the year, 9*l.* 10*s.*; Advertising, 1*l.* 10*s.* 6*d.* - - 11 0 6
							„ Coals for the year, 7*l.* 3*s.* 8*d.*; Candles for ditto, 16*s.* - - - - 7 19 8
							„ Law expenses: Mr. Lindsay, S.S.C., accounts in reference to pilots £0 7 9
							„ Law expenses: Messrs. Scarth & Scott, W. S., account for general business - - - - - - - 9 0 2
							9 7 11
							„ Amount taken from floating capital, and advanced over the property of Mr. Adam Smith, Leith, per bond - - - - - - - 700 0 0
							„ Tradesmen's Accounts, viz.: George Christie, slater, 2*l.* 5*s.*; Joseph Campbell, glazier, 12*s.* 6*d.*; Robert Hunter and Son, smiths, 1*l.* 10*s.*; Thomas Callam, brazier, 2*l.* 11*s.*; Walter Bruce and Sons, wrights, 3*l.* 19*s.*; Hume and Melville, plumbers, 7*s.* 6*d.*; William Kay, chandlery, 1*l.* 8*s.* 6*d.*; David Smith, builder, 14*l.* 5*s.*; Eagle and Henderson, nurserymen, 4*l.* 17*s.* 6*d.*; Repairing lobby cloth, 5*s.* 6*d.*; George Lauder, mason, 8*s.* 6*d.*- - - - 32 10 0
							„ Incidental Charges, viz.: Handsels, 6*s.* 6*d.*; Soap for cleaning house, 11*s.* 3*d.*; Directory, 5*s.*; Managers' Monthly Meetings, 2*l.* 4*s.*; Postages, 10*s.*; Intimating Church seats to let, 4*s.*; Stamped receipts, 18*s.*; Gardener at front plot, 12*s.* 6*d.*; Cleaning Church seats, 5*s.*; Sweeping vents, &c., 5*s.* 6*d.*; Covers for chairs, 14*s.* 9*d.*; Officer, per Minute, of 29th December 1851, 5*l.* - - - 11 16 0
							£2,854 18 3

THE MASTER IN ACCOUNT CURRENT WITH THE TRINITY HOUSE.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Balance in Master's hands, 25th December last - -	2,133 10 4	By Amount of Expenditure this year, as above - -	2,854 18 3
„ Amount of Receipts this year per above State - -	2,069 5 6	„ Balance in Master's hands, carried to his debit in next year's account - -	1,347 17 7
	£4,202 15 10		£4,202 15 10

Trinity House, Leith,
24th December 1852.

(Signed) JOHN SMITH,
Master.

PERTH CUSTOMS PORT.

PERTH CUSTOMS PORT :							
Perth - - -	Guildry Incorporation of Perth.	1. Plankage Dues : On goods imported or exported at the Harbour of Perth, according to the following schedule : 1*s.* 1½*d.* per cargo of coal. 7*d.* per cargo of all other commodities.	—	18 14 2½	—	904 4 3	These are ancient dues levied by the Guildry and Corporation of Perth, and form part of its general revenues. The corporation is under an obligation to keep a sufficiency of planks for the use of the vessels frequenting the harbour. Nothing was expended on this account in 1852. It is a charitable corporation. Its other revenues in 1852 amounted to 904*l.* 4*s.* 3*d.*
	Fraternity of Seamen in Perth.	1. Tonnage Duty : ½*d.* per ton register on all vessels trading to the port.	—	Net 41 14 6	—	Not stated.	This duty is levied by the Fraternity of Seamen of Perth ; the particulars have not been furnished by that body, but the right to levy it is understood to rest on a minute of the Town Council of Perth, dated 6th November, 1810, to the following effect : —"On the application of the Society of Seamen in Perth, stating that the navigation of the river was much interrupted by obstructions and erections in the tract of the river, and praying the council to assist them in removing these obstructions, being read and considered, the council authorize said society to levy on all vessels coming to the shore of Perth, the rate of one penny per ton register ; the sums so to be levied to be laid out in removing obstructions in the river at the sight and by the directions of the magistrates, the authority thus granted to the society to continue for the space of twelve months from this date." This authority has lately been rescinded. It is further stated that this society expend no portion of the tonnage duty towards the improvement of the river, the whole of their surplus funds being applied to charitable purposes.
	TOTALS - -		—	1,407 11 11½	—	*1,907 17 4	

* Exclusive of the other Revenues of the Fraternity of Seamen in Perth.

T 4

APPENDIX F.—ABSTRACT of the GROSS AMOUNT of CHARGES levied on Ships by the CUMBRAE LIGHT TRUSTEES in 1852; with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places within each Customs Port.	Title of Trustees.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by the Cumbrae Light Trustees in 1852.	Observations.
GLASGOW CUSTOMS PORT AND OTHER CUSTOMS PORTS:							
Glasgow and other Places.	Cumbrae Light Trustees.	1. Tonnage Dues: 1*d.* per ton on every British vessel passing the Cumbrae lighthouse to or from foreign parts. Foreign vessels double. ½*d.* per ton on all vessels of 30 tons and upwards passing such lighthouse, trading to or from any part of Great Britain or Ireland. 2*d.* per ton a year on vessels above 15 and under 30 tons trading to or from any port of Great Britain or Ireland.	*4,864 18 9 251 13 10 Not stated	Differential duty on foreign privileged vessels. Differential duty levied on foreign unprivileged vessels. 5,116 12 7	—	41 2 10	These dues are leviable by trustees appointed by the Act 29 Geo. 2., and their successors, and are applicable to the erection and maintenance of a lighthouse on the south-west end of the island of Little Cumbrae, and to the payment of the principal and interest of money borrowed on the security of the duties; the surplus to be appropriated to the removal of shoals and flats, and to placing beacons, buoys, and land or sea marks, or other public uses relating to the navigation of the Frith of Clyde, below the harbour of Greenock, as the trustees shall judge necessary; and after such navigation shall be sufficiently improved, the surplus of such duties is to be applied in the manner following; viz., one-sixth to be paid to the two bailies of Greenock to be applied to the improvement of the harbour of Greenock, and the remainder to be applied by the rest of the trustees, or any seven or more of them, to the improvement of the navigation of the Clyde above Greenock. In practice the remainder is paid over to the Clyde Trustees, and forms part of their general revenues. Besides the lighthouse on Little Cumbrae Island, the trustees have erected and maintain lights at Toward Point, and at the Cloch, in the Frith of Clyde. The following are the objects to which the revenues of the trust were applied in 1852, and their several amounts:—

* Including the differential duty (if any) levied on foreign unprivileged vessels.

TOTALS - -	—	5,116 12 7	—	41 2 10

	£	s.	d.
Expenditure for general charges and management, &c. - - - - - -	273	15	6
Do. Cumbrae Lighthouse specially - -	241	18	0
Do. Cloch do. do. - -	124	7	9
Do. Toward do. do. - -	181	4	0
Do. Beacons and buoys below Greenock - - - 40 6 8			
Do. Gaslights at Greenock - 80 0 0			
	120	6	8
Do. Beacons and buoys above Greenock - - - 44 4 9			
Do. Gaslight at Port Glasgow - - - 50 0 0			
	94	4	9
	1,035	16	8
Cost of Collection - - - -	253	8	11
	1,289	5	7

The surplus revenue in that year paid to the Greenock Harbour Trustees and to the Clyde Trustees, in the proportions above stated, was 3,868*l.* 9*s.* 10*d.*

The amount of differential duty on foreign privileged vessels in 1852, paid out of the Consolidated Fund, was 251*l.* 13*s.* 10*d.* The amount of the differential duty levied on foreign unprivileged vessels in the same year cannot be ascertained.

There is no charge on these revenues other than an annual payment of 2*l.* to the Earl of Eglinton, as rent for the ground on which the Cumbrae light is erected.

The other revenues of the trustees in 1852 consisted of:—Miscellaneous receipts, 14*l.* 17*s.*; and interest on bank account, 26*l.* 5*s.* 10*d.*; in all, 41*l.* 2*s.* 10*d.*

APPENDIX G.—ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships (as far as ascertained), by PRIVATE INDIVIDUALS in PUBLIC HARBOURS in SCOTLAND in 1852; with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places within each Customs Port.	Description or Names, &c., of Private Individuals levying Dues in Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
BERWICK-UPON-TWEED CUSTOMS PORT (PART OF):						
Eyemouth - -	Superior of the Barony of Eyemouth.	1. Great Customs Dues: On goods exported by sea. (For schedule of dues, see Gen. Abstract, p. 4.)	16 15 10	Let annually on an average of the last ten years.		These are ancient dues, recognized by the Act 2 Vict. c. xxxvi., and are the private property of the superior of the barony of Eyemouth, who, prior to the passing of the original Harbour Act, 37 Geo. 3. c. 49., used to provide mooring berths and posts for the vessels and boats frequenting the harbour, but since that period has ceased to do so. In 1833, the claim to the anchorage duty was disputed, and an action was brought in the Court of Session which terminated in favour of the claimant.
		2. Cyze Boll Dues: One boll for each cargo of corn, salt, coals, lime, bone dust, cinders, or such like, brought by any vessel into the harbour of Eyemouth, and discharged.	11 10 8	Let annually on an average of the last ten years.		
		3. Anchorage Dues: 10*d.* sterling on every ship or vessel anchoring or mooring within the port.				
				28 6 6	—	
BORROWSTOUNNESS CUSTOMS PORT:						
Borrowstounness - -	The Duke of Hamilton and Brandon.	1. Customs Duties: (For schedule of duties, see General Abstract, p. 30.)	—	Not stated.	—	These dues, though partly falling upon goods brought by water, are in the nature of market tolls. They are the private property of the Duke of Hamilton and Brandon.
GREENOCK CUSTOMS PORT:						
Gourock - -	Superior of the Barony of Gourock.	(See Observations.)	—	—	—	Prior to the erection of the new pier at Gourock, the Superior of the Barony of that place used to levy dues under a royal charter granted in 1694, ratified by an Act of the Scottish Parliament in 1695; but since the construction of this pier, the dues have ceased to be levied.
STRANRAER CUSTOMS PORT:						
Port Patrick - -	Edward Hunter Blair, Esq.	1. Anchorage Dues: $\frac{1}{4}$*d.* per ton on vessels. 2. On Animals landed or shipped: On cattle, 2*d.* per head. On sheep, 6*d.* per score. On horses, 2*d.* each.	—	Not levied.	—	These dues are leviable under charter of resignation by the Crown, and are the private property of Edward Hunter Blair, Esq.; from the smallness, however, of their value, they have ceased to be collected for the last seven years.
		TOTALS - - -		28 6 6	—	

APPENDIX H.

ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships (as far as ascertained), by PROPRIETORS of PRIVATE or PROPRIETARY HARBOURS and DOCKS in SCOTLAND in 1852, with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships (as far as ascertained), by PROPRIETORS of PRIVATE or PROPRIETARY HARBOURS and DOCKS in SCOTLAND in 1852, with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
LEITH CUSTOMS PORT:						
Granton - -	Duke of Buccleuch and Queensberry.	1. Tonnage Dues: Under the 5th section of the Act 7 Will. 4. c. xv., the Duke of Buccleuch and Queensberry is authorized to levy on every ship, vessel, boat, steam ship or steamboat, or other craft loading or unloading or anchoring within the boundaries of Granton Pier, any sum not exceeding the several rates and duties specified in Schedule A. of the Act. (See General Abstract, p. 11.) The 8th section of the Act 5 Vict. sess. 2. c. xix. provides that vessels remaining within the boundaries of the pier for a longer period than one lunar month, shall be liable to the additional charge of a sum not exceeding the above-mentioned duties for each successive lunar month that they shall so remain. 2. Dues on Imports and Exports: By the 6th section of the Act 7 Will. 4., power is given to levy on all goods,	—	Not stated.	—	These dues are leviable under the Act 7 Will. 4. c. xv., and are the private property of the Duke of Buccleuch and Queensberry, subject to the payment of the expenses of passing the Act, of the interest and principal of the money borrowed on the security of the harbour revenues, and of the cost of completing and maintaining the pier and works connected therewith. (See s. 56 of Act 7 Will. 4.) The boundaries of Granton Pier extend from Wardie Burnmouth on the east to the lands of Muirhouse on the west, and one thousand five hundred yards seawards; the dues are in practice levied throughout. (See s. 4 of Act 7 Will. 4.) By the 9th section of the Act 5 Vict. sess. 2, c. xix., power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the dues payable on all or any foreign vessels to those chargeable in respect of British vessels. The differential dues are not now in practice levied.

		wares, merchandise, commodities, and all horses, carriages, live stock, laden or unladen, embarked or disembarked, within the same boundaries, any sum not exceeding the several rates or dues specified in Schedule B. of Act. (For dues leviable and levied, see Gen. Abstract, p. 11.) Goods, &c. remaining on the quays for a longer period than 24 hours are liable to a further charge of the like duties for every successive period of 24 hours that they shall so remain. (See s. 19 of Act 7 Will. 4.) 3. Dues for the use of Cranes and Weighing Machines: The 18th section of the Act 7 Will. 4. authorizes the erection of cranes and weighing machines, for the use of which such reasonable rates may be levied as may be thought proper.				
Morrison's Haven -	Sir George Grant Suttie, Bart.	1. Tonnage Dues: On ships, 2*d.* per ton register. 2. Dues on Goods: On linseed imported, ½*d.* per quarter. Rock salt, 1*d.* per ton. Manufactured salt exported, 4*d.* per ton.	—	15 8 10	15 8 10 (See Observations.)	These dues are leviable under a Crown charter, and are the private property of Sir George Grant Suttie, Bart. the owner of the harbour, who expended upon it in 1852, 57*l.* 16*s.* 9*d.* The dues are claimed along the whole of the shore of the Barony of Preston Grange, but in practice they are levied at the harbour only.
Cramond - -	C. H. C. Inglis, Esq.	1. Dues on Vessels: For schedule of dues, see General Abstract, p. 24.	—	Let for 2 2 0	(See Observations.)	These are ancient dues, the private property of C. H. C. Inglis, Esq., the owner of the harbour, who is bound to maintain a beacon post, and poles in the harbour.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
LEITH CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	
Cockenzie - -	H. Francis Cadell, Esq.	(See Observations.)	—	—	—	A small charge is levied by the proprietor of this harbour on goods landed there according to agreement with the importer. It is stated that the sum expended on the maintenance of the harbour far exceeds the revenue.
Aberlady - - -	The Earl of Wemyss and March.	1. Anchorage: On boats and ships, from 1*d.* to 2*s.* 6*d.* for ships of 300 tons. 2. Dues on Goods: From 1*d.* to 1*s.* 1*d.* per ton.	—	About *7 0 0 Annually.	(See Observations)	These are ancient dues. They originally belonged to the Municipal Corporation of Haddington, who, about eight years ago, sold them to the Earl of Wemyss and March. His Lordship maintains the necessary rings in the harbour for securing vessels, and has expended a small sum in removing rocks, and in taking the opinion of an experienced engineer on the best mode of improving the harbour.
BORROWSTOUNNESS CUSTOMS PORT:						
Crombie Point - -	A. Colvile, Esq. -	1. Anchorage: Two-masted vessels, per ton, 1*d.* One-masted vessels, per ton, ½*d.* 2. Shore Dues: For schedule of dues, see General Abstract, p. 31.	—	Not stated.	—	These dues are leviable under a grant from the Crown, dated 3d February 1603, and are the private property of A. Colvile, Esq. It is stated that for several years the proceeds have not sufficed to keep the pier in repair.
St. David's - -	Proprietor of the Harbour.	1. Harbour Dues: 1*d.* per register ton on all vessels (except vessels shipping coal) loading or entering for refuge.	64 19 8			These dues are levied by the proprietor of the harbour, and are expended on its maintenance, and the repairs of buoys, chains, &c., the cost of which, it is stated, exceeds the revenues. There are no exemptions.
		2. Stowage Dues: 1½*d.* per ton on all coal shipped.	64 19 8	129 19 4	129 19 4 (See Observations.)	

* Including rent for a granary.

Bridgeness - -	Proprietor of the Harbour.	1. Dues on Goods: 1½*d.* per ton on all goods shipped at Bridgeness; coal and iron-stone are the only articles.	—	96 15 9	(See Observations.)	These dues are levied by James John Cadell, Esq., the proprietor of the harbour, who is bound to maintain it in a proper state of repair. It appears that the harbour was constructed by the predecessors of the present proprietor, and that a sum of 1,000*l.* was expended on it in 1827. There are no exemptions.
Charlestown - -	The Trustees of the late Earl of Elgin and Kincardine.	1. Dues on Goods: (For schedule of dues, see General Abstract, p. 33.) 2. Anchorage Dues: (For schedule of dues, see General Abstract, p. 33.) 3. Ballast Dues: Vessels ballasting in Charlestown Harbour pay one penny for every ton of ballast they take in, besides the anchorage duty.	533 5 9 41 3 0 Nil.	574 8 9	472 4 6	These dues are levied by the trustees of the late Earl of Elgin and Kincardine, the owners of the harbour, who, during the last ten years, have expended annually a considerable sum for its maintenance and support. The cost of collection, maintenance, and management amounted in 1852 to 472*l.* 4*s.* 6*d.*
Limekilns and Brucehaven		(See Observations.)	—	—	—	Dues similar to those at Charlestown used to be levied at Limekilns and Brucehaven, but the whole of the trade of these places has recently been transferred to Charlestown.
Torrie - - - -	J. D. E. Wemyss, Esq.	1. Anchorage: (For schedule of dues, see General Abstract, p. 34.) 2. Shore Dues: (For schedule of dues, see General Abstract, p. 34.)	—	About 1 16 3 annually.	1 16 3 (See Observations.)	It is stated that the dues levied do not exceed 1*l.* 16*s.* 3*d.* annually, and are insufficient for the due maintenance of the pier. They are the private property of James Day Erskine Wemyss, Esq.
GRANGEMOUTH CUSTOMS PORT:						
Grangemouth - -	Forth and Clyde Navigation Company.	(See Observations.)	—	—	—	Under the powers of the Acts 4 & 5 Vict. c. lv., and 9 & 10 Vict. c. cccIxxxiv., the Forth and Clyde Navigation Company are authorized to levy dues for the use of their harbour works at Grangemouth. Differential duties are leviable under the Act 4 & 5 Vict. c. lv., by this Company on foreign vessels, but by the 205th section of that Act power is given to Her Majesty by an order in Council, or to the Lords of the Treasury, to assimilate the dues on all or on such foreign vessels as may be deemed expedient to those payable in respect of British vessels. Since 1850 the company have ceased to levy such differential duties.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
ALLOA CUSTOMS PORT:						
Fallin - - -	The Lessee of Chas. Wm. Ramsay, Esq.	1. Anchorage: (For schedule of dues, see General Abstract, p. 42.) 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 42.)	—	0 18 6	(See Observations.)	These are ancient dues, the private property of Charles W. R. Ramsay, Esq., who has leased them, and who upholds the pier, of which he is the owner.
Kincardine - -	Lord Keith's Trustees	1. Anchorage: 1*d.* per ton on ships taking refuge or otherwise entering and not loading or discharging. 2. Dues on Goods: On all goods landed or shipped at the piers or within the harbour, the several rates and duties not exceeding those set forth in Schedule A. of Act. (For schedule of dues, see General Abstract, p. 43.) Goods remaining on the quay longer than forty-eight hours are liable to a further payment of 1*s.* a ton for every forty-eight hours they shall so remain. (See s. 13 of Act.) The maximum rates are levied. Power is given to levy proportionate dues on goods not specified in the schedule, and not exceeding 3*d.*	—	20 10 11	(See Observations.)	These dues are leviable under the powers of the Act 50 Geo. 3. c. 29., and are the private property of the trustees of Lord Keith, subject to the construction and maintenance of the pier and other harbour works. (See s. 3 of Act.) The 2d section of the Act provides that a sum of not less than 1,500*l.* shall be expended in the construction of the pier and other works. Power is given by the 6th section to reduce, and, as circumstances shall require, again to raise the dues to the statutable rates.

		on the barrel bulk; in cases of dispute, such rates to be fixed by the chief magistrate of the town of Kincardine.				
Camous - - -	The Trustees of Lord Abercromby.	1. Anchorage: Three eighths of a penny per ton on vessels not exceeding fifty tons. Four eighths of a penny per ton on vessels if above fifty tons. 2. Dues on Goods: For schedule of dues, see General Abstract, p. 44.	—	About 27 0 0 Annually on an average of the last ten years.	27 0 0 (See Observations.)	These dues are levied by the trustees of Lord Abercromby for the use of the quay at Cambus, and are expended on its maintenance. The amount so expended during the last year exceeded the revenue.
Dunmore - - -	The Earl of Dunmore.	1. Duty on Goods: 1*d.* per ton on goods landed at Dunmore.	—	About 2 0 0	—	This duty is the private property of the Earl of Dunmore.
KIRKCALDY CUSTOMS PORT:						
Kinghorn and Pettycur -	Edinburgh, Perth, and Dundee Railway Company.	1. Havening, Silver, Customs, and Anchorage Dues: Under the 15th section of of the Act 9 & 10 Vict, c. lxxix., the Edinburgh, Perth, and Dundee Railway Company is entitled to levy the dues which the Municipal Corporation of Kinghorn, were lawfully entitled to receive prior to the passing of this Act, for schedule of which see General Abstract, p. 51. The maximum rates are charged.	—	*30 3 4	—	Under the powers of the Act 9 & 10 Vict. c. lxxix. the Edinburgh, Perth, and Dundee Railway Company purchased from the Corporation of Kinghorn these harbours, and the right to the dues and tolls, which are now the private property of the company. It is a trading company.
Largo - - -	Mrs. D. C. Durham	1. Shore Dues: (For schedule of dues, see General Abstract, p. 52.) 2. Anchorage Duties: (For schedule of dues, see General Abstract, p. 52.)	Let for 27 0 0 Nil.	Differential duty on foreign vessels. 27 0 0	(See Observations.)	These dues are leviable under a precept from Chancery, dated 3d November 1845, and are the private property of Mrs. Dundas Calderwood Durham, the owner of the harbour. It is stated that the proprietor voluntarily maintains the pier and harbour. Differential dues are leviable on foreign vessels; but no such vessels entered the harbour in 1852.

* Levied only on tonnage of ships.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
KIRKCALDY CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	
Aberdour - - -	The Earl of Morton.	1. Duty on Ships: 1*d.* per register ton on ships. ½*d.* per ton on vessels taking refuge.	50 3 1	Annually on an average of the last ten years.		These dues are leviable under a Crown Charter, granted in 1770, and previous charters, and are the private property of the Earl of Morton, who maintains the harbour. The sum expended on this account annually, on an average of the last ten years, has been 6*l.* 5*s.* 3*d.*
		2. Duty on Exports: 1*d.* per ton on coal. Coal is the only commodity exported, and there are no imports.	74 5 6			
				124 8 7	6 5 3 Annually on an average of the last ten years.	
Elie - - - -	Wm. Baird, Esq. -	1. Shore and Harbour Dues: (For schedule of dues, see General Abstract, p. 53.) 2. Anchorage Dues: (For schedule of dues, see General Abstract, p. 54.)	—	Not stated.	—	These dues are claimed under Royal Charter, granted in the reign of James VI., anno 1598, and are the private property of William Baird, Esq., the owner of the harbour, who has recently purchased it. Vessels belonging to Crail claim exemption from these dues, and freemen of Crail pay the same rates on goods as the inhabitants of Elie. Vessels belonging to Elie are exempt from dues at Crail.
Leven - - -	C. M. Christie, Esq.	1. Tonnage Dues: ½*d.* per ton on vessels belonging to persons resident in Leven. 1*d.* per ton on vessels belonging to other persons. 2. Dues on Goods: 10*d.* per ton on bale goods. 5*d.* per ton on heavy goods. 1*d.* per ton on stones and coals.	—	185 6 7¾ Annually on an average of the last ten years.	24 3 7 Annually on an average of the last ten years.	These dues are leviable under a Crown Charter, and are the private property of C. M. Christie, Esq., subject to the payment of 40*s.* Scots, if demanded. It is stated that the proprietor has voluntarily expended on the harbour 241*l.* 15*s.* 11*d.* during the last ten years.

Methill	Rear Admiral Wemyss.	1. Shore Dues: (For schedule of dues, see General Abstract, p. 54.)	—	87 2 8½ Annually on an average of the last ten years.	(See Observations.)	These dues are leviable under a grant from the Crown, and are the private property of Rear Admiral Wemyss. It is stated that 5,000*l.* has been voluntarily expended on the harbour since 1838.
PERTH CUSTOMS PORT:						
Pitfour—Cairnie Pier	Tenant of Sir John Richardson, Bart.	1. Tonnage Duty: 1*d.* per register tonnage. 2. Duty on Goods: 6*d.* per ton on goods shipped or unshipped.	—	20 0 0 Annually on an average of the last five years.	(See Observations.)	These dues are levied by the tenant of Sir John S. Richardson, Bart., the owner of the pier, who keeps it in repair.
Polgavie	Tenant of Lord Kinnaird.	1. Tonnage Dues: 1*d.* per ton. 2. Light Dues: 1*d.* per ton.	—	Let for 35 0 0	—	These dues are the private property of Lord Kinnaird.
Newburgh	Mrs. M. Inglis	1. Tonnage Dues: 1*d.* per register ton. 2. Dues on Goods: 1*d.* per ton.	—	About 8 0 0	8 0 0	These are ancient dues, the private property of Mrs. Mary Inglis, who expends the whole of them on the maintenance of the shores and quays. The limits within which they are claimed and levied extend to sixty yards.
	Tenant of Mrs. Ann Greenhill.	1. Tonnage Duty: 1*d.* per register ton on all vessels lying alongside Mrs. Greenhill's pier. 2. Dues on Goods: On goods discharged at the pier. (For schedule of dues, see General Abstract, p. 70.)	—	About 17 0 0	(See Observations.)	These are ancient dues, the private property of Mrs. Greenhill, who maintains the pier.
	Tenant of William Anderson, Esq.	1. Tonnage Dues: 1*d.* per register ton on all vessels lying at Mr. Anderson's pier. 2. Dues on Goods: On goods discharged at the pier, for schedule of which see General Abstract, p. 70.	—	About 22 0 0	(See Observations.)	These are ancient dues, the private property of William Anderson, Esq., who maintains the pier. It is stated that 70*l.* has lately been expended in its repair.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Harbour Purposes in 1852.	Observations.
			Under each Head of Charge.	Totals.		
			£ s. d.	£ s. d.	£ s. d.	
PERTH CUSTOMS PORT—*cont.*						
Newburgh—*cont.*	David Henderson, Esq.	(See Observations.)	—	(No Return.)	—	Dues are levied by David Henderson, Esq., at Newburgh, but the particulars of them have not been furnished.
	Peter Paterson, Esq.	(See Observations.)	—	(No Return.)	—	It is stated that dues are levied by Peter Paterson, Esq., at Newburgh, but the particulars of them have not been furnished.
Port Allen - - -	Lady Henrietta Allen.	1. Tonnage Dues: 1*d.* per ton. 2. Dues on Goods: (For schedule of dues on goods, see General Abstract, p. 71.)	—	Not stated.	—	These dues are the private property of Lady Henrietta Allen, who maintains the harbour.
Carpow - - -	P. Paterson, Esq. -	(See Observations.)	—	(No Return.)	—	It is stated that dues are levied by Peter Paterson, Esq., at Carpow, but the particulars of them have not been furnished.
DUNDEE CUSTOMS PORT:						
Balmerino - - -	Tenant of F. A. Stewart, Esq.	1. Dues on Ships: 1*d.* per registered ton. 2. Dues on Cargoes: (For schedule of dues, see General Abstract, p. 80.)	—	11 8 9 Annually on an average of the last ten years.	—	These dues are leviable under the authority of a disposition of the lands and barony of Balmerino, granted by the Barons of Exchequer in Scotland, in 1755, in favour of James Earl of Moray, and are the private property of F. A. Stewart, Esq. They are levied throughout the limits of the harbour.
Ferry-Port-on-Craig -		(See Observations.)	—	—	—	Shore dues used to be collected at Ferry-Port-on-Craig, but since the decease of the late proprietor, W. S. Dougall, Esq., they have ceased to be levied.

Woodhaven - -	H. Stewart, Esq. -	1. Anchorage Dues: (For schedule of dues, see General Abstract, p. 80.) 1 5 9 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 81.) 5 7 3	6 13 0	6 13 0 (See Observations.)	These are ancient dues, the private property of Henry Stewart, Esq. It is stated that the revenue is insufficient for the maintenance of the harbour. The limits of the harbour are supposed to extend from the pier at Woodhaven halfway to Balmerino Harbour on the west, and halfway to Ferry-Port-on-Craig Harbour on the east.
Newport - - -	John Berry, Esq. -	1. Harbour Dues: (For schedule of dues, see General Abstract, p. 81.) 2. Shore Dues: (For schedule of dues, see General Abstract, p. 81.) —	14 2 0 Annually on an average of the last eight years.	(See Observations.)	These dues are leviable under the authority of a royal charter, and are the private property of John Berry, Esq., who repairs and maintains the harbour. The dues are claimed throughout the extent of shore which bounds Mr. Berry's lands, but in practice they are levied only at Newport Harbour.
Kingoodie - - -	Mr. Thos. Low -	1. Anchorage: 1*d.* per registered ton. 2. Dues on Goods: $2\frac{1}{2}$*d.* per ton on coal. $\frac{1}{3}$*d.* per boll on lime. —	About 10 0 0 Annually on an average of the last two years.	(See Observations.)	These are ancient dues, the private property of Mr. Thomas Low, the owner of the harbour, who maintains planks, weights, weighing machines, measures, &c.
Guardbridge - -	Proprietors of two Piers.	(See Observations.) —	(Not stated.)	—	Dues are levied by the respective proprietors of two piers at Guardbridge on vessels discharging goods at them, but the particulars have not been furnished.
King's Barns - -	Sir Thomas Erskine, Bart.	(See Observations.) —	(No Return.)	—	Dues are stated to be levied by Sir Thomas Erskine, Bart. at King's Barns, but the particulars of them have not been furnished.
MONTROSE CUSTOMS PORT:					
Johnshaven - - -	D. Scott, Esq. -	1. Anchorage Dues: $\frac{3}{4}$*d.* per ton. 2. Plankage Duty: 1*s.* for the use of the plank. 3. Ballast Duty: 4*d.* per ton. 4. Dues on Goods: (For schedule of goods, see General Abstract, p. 95.) —	24 15 1	—	These are ancient dues, the private property of David Scott, Esq., the owner of the harbour. The dues are levied throughout the whole of the limits of the harbour.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
MONTROSE CUSTOMS PORT—*cont.*						
Gourdon - - -	James Farquhar, Esq.	1. Tonnage Dues: By the 1st section of the Act 4 & 5 Vict. c. xlix., James Farquhar, Esq., is entitled, after the expenditure of 2,000*l.* upon the harbour, to levy on every vessel which shall enter within the harbour, any sum not exceeding the several rates specified in Schedule A. of Act, for which see Gen. Abstract, p. 95. The maximum amounts are levied. Similar rates and duties are leviable on goods remaining on the quays for a longer period than twenty-four hours, and for every successive period of twenty-four hours that they shall so remain. (See 25th section of Act.)	116 8 3	Annually on an average of the last nine years.		These dues are leviable under the powers of the Act 4 & 5 Vict. c. xlix., and are the private property of James Farquhar, Esq., the owner of the harbour. Differential dues are leviable on foreign vessels, but power is given by the 7th section of the Act to Her Majesty by an Order in Council, or to the Lords of the Treasury, to assimilate the dues chargeable on foreign vessels to those in respect of British. In practice differential dues are not claimed or levied on foreign vessels. The 24th section of the Act vests in the proprietor of the harbour the exclusive privilege of appointing meters and weighers of grain, lime, and coal imported into the harbour, and to fix the rates to be paid to such meters and weighers. The 59th section of the Act reserves the right of Lord Arbuthnott to ship grain and import coal and lime at the harbour on his own account free from harbour duties, and to grant a similar exemption to the whole or part of a cargo imported on any other person's account.
		2. Dues on Goods: Under the 5th section power is given, subject to the same condition, to levy on all goods, articles, or things which shall be shipped or unshipped, received or delivered within the harbour,	Not claimed	Differential duty on foreign privileged vessels.		
			Not levied	Differential duty on foreign unprivileged vessels.		
				116 8 3		

		any sum not exceeding the several rates set forth in Schedule B. of Act, for which see Gen. Abstract, p. 95. The maximum rates are levied. 3. Rates for Cranes and Weighing Machines: The 6th section authorizes James Farquhar, Esq., to levy, for the use of his cranes and weighing machines, such reasonable rates as he shall from time to time appoint. — There are no cranes or weighing machines.				
ABERDEEN CUSTOMS PORT:						
Newburgh - - -	Col. Udney - -	1. Anchorage Dues: On each ship entering the port, 2*s.* 6*d.* On each boat entering the port, 6*d.* 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 103.) 3. Plankage Dues: For the use of the plank to each vessel, 1*s.* 4. Ballastage: (For schedule of dues, see General Abstract, p. 103.)	—	48 9 1	—	These dues are claimed and levied from the mouth of the Ythan, on either bank of the river to the quay, in virtue of a charter under the Great Seal of Scotland, dated the 3d March 1508, and are claimed as the private property of Colonel Udny, subject to no obligations. The right to levy these dues is disputed, and an action is now pending with respect to them in the Sheriff's Court of Aberdeen.
	Newburgh Commercial Company.	(See Observations.)	—	No Return.	—	It is stated that the Newburgh Commercial Company levy dues at Newburgh, but the particulars of them have not been furnished.
PETERHEAD CUSTOMS PORT:						
Boddam - - -	The Earl of Aberdeen.	1. Tonnage Dues: By the 7th section of the Act 8 & 9 Vict. c. xxv., power is given to the Earl of Aberdeen to levy on				These dues are leviable under the provisions of the Act 8 & 9 Vict. c. xxv., and are the private property of the Earl of Aberdeen, who expends them on the maintenance and improvement of the harbour.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
PETERHEAD CUSTOMS PORT—*cont.*						
Boddam—*cont.*	The Earl of Aberdeen—*cont.*	every vessel which shall enter within the limits of the harbour the several rates and duties specified in Schedule A. of Act, for which see General Abstract, p. 109.				The limits of the harbour extend southward to the island on which the Buchanness lighthouse is erected, eastward to the north-east point of such island, and thence in a north-easterly direction until it joins a line from the beach four hundred yards distant from the pier, as shown on the deposited plan, including the present boat harbour, and the Mugie rocks. (See s. 1 of Act.)
		Two thirds of the maximum rates are in practice levied; and fishermen belonging to Boddam are allowed to be exempt from these duties.	52 3 0			Differential duties are leviable on foreign vessels but by the 12th section it is provided that such differential duties shall not be chargeable on foreign privileged vessels. No differential dues were levied on foreign unprivileged vessels in 1852.
		2. Dues on Imports and Exports:	Nil.	Differential duty on foreign unprivileged vessels.		Under the 13th section of the Act the several rates and duties may be reduced and raised again, but not exceeding the statutable rates.
		Under the 10th section the earl is entitled to levy on goods, articles, or things shipped or unshipped, received or delivered within the limits of the harbour, any sums not exceeding the several rates set forth in Schedule B. of Act, for which see General Abstract, p. 109.		52 3 0	52 3 0 (See Observations.)	
		Two thirds of the maximum rates are levied.				

Pitullie, or Sandhaven -	Sir John Stewart Forbes, Bart.	1. Tonnage Dues: 2*d.* per ton on ships loading or unloading. ¾*d.* per ton on ships taking refuge. 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 114.) Articles imported for the erection of houses in the village pay only half dues, and articles imported for public buildings are exempt.	—	Annually, on an average of the last ten years, 42 17 8 (See Observations.)	Annually, on an average of the last ten years, 5 16 9	These dues are levied by Sir John Stewart Forbes, Bart., who constructed the harbour, partly from a grant obtained from the Commissioners of Fisheries. In consideration of this grant vessels engaged in the fishery trade frequenting the harbour, as also fish of all kinds, and fishery stores imported and exported, are exempt from dues; but the fishermen of the village of Pitullie pay the yearly sum of 30*l.* to the proprietor for the harbour accommodation. The gross amount of the harbour dues levied during the ten years ending 1852 was 428*l.* 17*s.* 4*d.*, and the amount expended on the harbour during the same period was 58*l.* 7*s.* 10*d.*
BANFF CUSTOMS PORT:						
Portsoy	The Earl of Seafield	1. Harbour Dues: (For schedule of dues, see General Abstract, p. 120.) 2. Shore Dues: (For schedule of dues, see General Abstract, p. 121.) 3. Charges for Wharfs: (For schedule of dues, see General Abstract, p. 121.)	—	335 0 0	—	These dues are levied by the Earl of Seafield, the proprietor of the harbour of Portsoy.
Cullen - - -	The Earl of Seafield	Similar to those charged at Portsoy.	—	143 10 0	—	These dues are levied by the Earl of Seafield, the owner of the harbour.
Whitehills - - -	The Earl of Seafield	Similar to those taken at Portsoy.	—	43 16 7	—	These dues are levied by the Earl of Seafield, the owner of the harbour.
Blackpotts - - -	The Earl of Seafield	Similar to those received at Portsoy.	—	4 8 0	—	These dues are levied by the Earl of Seafield, the owner of the harbour.
Buckie - - -	Sir William Gordon, Bart.	1. Harbour Dues: (For schedule of dues, see General Abstract, p. 122.) 2. Shore Dues: (For schedule of dues, see General Abstract, p. 122.)	—	About 50 0 0	50 0 0 (See also Observations.)	These are ancient dues, the property of Sir William Gordon, Bart., the owner of the harbour, who expends the proceeds on its maintenance. It is stated that a contract has recently been made for the expenditure of 5,000*l.* for repairing and extending the harbour.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
BANFF CUSTOMS PORT—*cont.*						
Port Gordon - -	The Duke of Richmond.	1. Tonnage Dues: By the 10th section of the Act 17 Vict. c. xxv., the Duke of Richmond is entitled to levy on every vessel entering or using the harbour and limits, any sum not exceeding the rates specified in Schedule A. of Act. (For dues leviable and levied, see General Abstract, p. 123.) 2. Dues on Imports and Exports. Under the same section, power is given to levy on all goods shipped or unshipped within the same limits, any sum not exceeding those set forth in the Schedule A. of Act, for which see General Abstract, p. 123. The maximum rates are levied, except in some few instances. 3. Craneage Rates: (According to Schedule A. of Act, for which see General Abstract, p. 124.) The maximum rates are levied.	—	*Let in 1853 for 290 0 0	(See Observations.)	The dues are now leviable under the Act 17 Vict. c. xxv., and, subject to the management and maintenance of the harbour, and to the payment of the principal and interest of money borrowed on the security of the harbour revenues, and which is to be applied solely to the payment of the expenses of passing the Act, and carrying the harbour works into execution, are the private property of the Duke of Richmond. (See ss. 11, 13, and 19 of Act.) The limits of the harbour extend from the east pier, eastward, one hundred yards, and westward, four hundred and thirty yards; landward, two hundred and fifty yards, and three hundred and fifty yards seaward from low-water mark at neap tides. (See s. 7 of Act.) Under the 30th section of the "Harbours, Docks, and Piers Clauses Act, 1847," which this Act incorporates, power is given to reduce and again raise the dues, but not exceeding the statutable rates.

		4. Dues for Weighing Machines: 1*d.* per each ton or part of a ton. (See Schedule A. of Act.) The maximum rate is levied. 5. Shed Dues: (According to Schedule A. of Act, for which see General Abstract, p. 124.) The maximum rate is levied. * These dues came into operation in June 1854. In 1853, prior to the passing of the Act, the dues then in force were let for 290*l.*				
Macduff - - -	The Trustees of the late Earl of Fife.	1. Tonnage Dues: Under the 9th section of the Act 10 & 11 Vict. c. cxxvii., the trustees of the late Earl of Fife are empowered to levy on every vessel using or entering the harbour, for every ton measurement of such vessel, any sum not exceeding the rates mentioned in Schedule A. of Act. (For dues leviable and in practice levied, see General Abstract, p. 125.)	Included under head, No. 8.			These dues are leviable under the powers of the Act 10 & 11 Vict. c. cxxvii., and the proceeds (the water money and the pier light dues excepted) are received by and are the property of the trustees of the late Earl of Fife. The water money is paid to the town authorities of Macduff, and the light dues to the Macduff Gas Company, who severally supply the water to the shipping, and the gas for the pier lights. The differential duty on foreign vessels is not in practice levied. The dues are claimed from the "Palmer Cove," about a mile west of Macduff, to the estate of Melrose, four miles to the east; but they are in practice levied at the harbour and creeks immediately adjoining. It is stated that, within the last nine years, 5,000*l.* have been expended on the harbour.
		Boats: (For schedule of dues leviable and levied, see General Abstract, p. 125.)	6 5 0			
		2. Berthing Dues: Under Schedule A. of Act. (For dues leviable and levied, see General Abstract, p. 125.)	9 12 0			
		3. Plankage Dues: All vessels requiring the use of planks, to pay for each				

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amount levied in 1852. Under each Head of Charge.	Amount levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
BANFF CUSTOMS PORT—*cont.*						
Macduff—*cont.*	The Trustees of the late Earl of Fife—*cont.*	plank they receive belonging to the harbour, 6*d.* (See schedule of Act.) The maximum amount is levied. Barrows, each, 3*d.*	Nil.			
		4. Weighing and Measuring Dues: Under Schedule A. of Act. (For dues leviable and levied, see Gen. Abstract, p. 125.)	6 10 10			
		5. Dock Dues: By the same section, the trustees are empowered to levy for the use of the basin or dock, any additional sum for every ton measurement of such vessel, not exceeding the rates set forth in Schedule B. of Act. (For duties leviable and levied, see General Abstract, p. 125.) Vessels remaining in the basin or dock for a longer period than 60 days, 1*d.* per ton per month, and so in proportion for any period less than a month, unless detained by an embargo or stress of weather. (See s. 10 of Act.)	42 2 2			

		6. Pierhead Lights Dues: Under Schedule A. of Act. (For schedules of dues, leviable and levied, see General Abstract, p. 125.)	—	11 4 6 (See Observations.)	11 4 6	
		7. Water Money: Under Schedule A. of Act. British vessels, 30 tons and upwards, per register ton, each voyage, $\frac{1}{4}d.$; foreign vessels, $\frac{1}{2}d.$ The existing charge on British and foreign vessels is $\frac{1}{2}d.$ Vessels belonging to Macduff are exempt from water dues.	—	5 5 3 (See Observations.)	5 5 3	
		8. Dues on Goods: By the 11th Section of the Act, the trustees are empowered to levy on all goods shipped or unshipped within the limits of the harbour, any sum not exceeding the several rates specified in Schedule C. of the Act. (For schedules of dues leviable and levied, see General Abstract, p. 126.)	*436 0 0			
			Nil.	Differential dues on foreign vessels.		
				500 10 0	(See Observations.)	
		Stones, timber, and other materials, for the use of the piers, or any of the town's public works, are exempt. Feuars of Macduff pay only two thirds of the foregoing dues, except those on grain, guano, and herrings.				
Gardenstown - -	F. W. Garden Campbell, Esq.	1. Shore Dues: (For schedule of dues, see Gen. Abstract, p. 129.)	—	84 8 0 Annually on an average of the last ten years.	(See Observations.)	These dues are leviable under charters dated 5th July, and sealed 5th September 1799, and precept dated 19th December 1816, and, subject to the maintenance of the harbour, are the property of F. W. Garden Campbell, Esq. They are claimed from Cullycan to Whitehills, but in practice are only levied at Gardenstown.

* Including the Tonnage Dues, No. 1.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
BANFF CUSTOMS PORT—*cont.*						
Garmouth - - -	The Duke of Richmond.	1. Duty on Ships: 1*d.* per ton register.	—	Let for 15 10 0	(See Observations.)	These dues are leviable under charter from the Crown, and are the private property of the Duke of Richmond, who furnishes the necessary chains, anchors, and mooring posts.
INVERNESS CUSTOMS PORT:						
Stotfield and Lossiemouth	Harbour Company.	1. Dues on Imports and Exports: By the 22d section of the Act 4 & 5 Will. 4. c. lxxxvi., power is given to the company to levy on all goods, merchandise, &c., imported into or exported out of the harbours of Stotfield and Lossiemouth, the rates and dues specified in Schedule A. of Act. (For schedule of dues leviable and levied, see Gen. Abstract, p. 135.) The 59th section of the Act empowers the company to fix such reasonable rates on goods not specified in the schedule as they may think fit, provided they do not exceed one fourth of the freight of such goods. Goods remaining on the quays longer than six lawful days to be liable to the payment of a sum not ex-				These dues are leviable under the powers of the Act 4 & 5 Will. 4. c. lxxxvi., and are the property of the Stotfield and Lossiemouth Harbour Company, who purchased Lossiemouth Harbour of the Municipal Corporation of Elgin, under the powers of the 21st section of this Act. It is a trading company. The 22d section of the Act provides that, if, after appropriating a sum to be fixed on by the directors for a sinking fund, and, after payment of the salaries of the clerks and other servants of the company, the several dues and tolls shall not produce a net annual revenue of 600*l.*, the company shall be empowered to increase the rates so as to produce such annual surplus revenue, and to reduce and vary the same as they shall find expedient. It is stated that, since 1839, the sum of 4,161*l.* has been expended on the construction and maintenance of new works. By the 62d section power is given to Her Majesty in Council, or to the Lords of the Treasury, to assimilate the duties on all foreign vessels and goods carried in such vessels, or on such foreign vessels, &c., as may be deemed expedient, to those payable in respect of British vessels, &c. Differential dues are not in practice claimed or levied. By the 60th section, regular packets, passage boats, and

ceeding the rates specified in the schedule for every successive twenty-four hours they shall so remain. (See s. 69 of Act.) No goods to be landed or shipped for the purpose of evading the dues within one mile of the mouth of either of the harbours. (See s. 56 of Act.)	1,881 13 8	Not claimed	Differential duty on foreign privileged vessels.		ferry boats may compound for the rates by the year or trip.
2. Tonnage Duties: Under the powers of the 55th section, the company are entitled to levy on ships, vessels, barques, boats, and lighters coming into or using the harbours, the several rates and duties set forth in Schedule B. of Act, for which see Gen. Abstract, p. 138.) The rates specified in such schedule are in practice levied.		Not levied	Differential duty on foreign unprivileged vessels.	1,881 13 8	(See observations.)
3. Anchorage Dues: Sixpence upon every ton register of all vessels coming into the bay of Lossiemouth, and anchoring within one mile of the harbour's mouth for shelter, or taking advantage of the transporting buoys, but not entering either of the harbours of Stotfield or Lossiemouth. (See s. 57 of Act.) The rate of 6*d.* per ton is in practice levied.					

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
INVERNESS CUSTOMS PORT—*cont.*			£ s. d.	£ s. d.	£ s. d.	
Invergordon - -	The Lessee of R. B. Æ. Macleod, Esq.	1. Tonnage Duty: By the 9th section of the Act 7 Geo. 4. c. xliii., the proprietor of the harbour is empowered, as soon as he shall have expended the sum of 2,350*l.* on the improvement of the harbour, to levy upon all ships, vessels, and boats of whatsoever description coming into or using the harbour, or shall anchor within its limits, any sums not exceeding the several rates and duties therein mentioned, for which and the dues in practice levied, see Gen. Abstract, p. 139.) No dues are charged unless vessels break bulk.				These dues are leviable under the powers of the Act 7 Geo. 4. c. xliii., and are the private property of Robert Bruce Æneas Macleod, Esq. It is stated that, in 1838, 500*l.* was expended on the harbour, and that a further sum of 198*l.* has been so expended, since 1850, by the proprietor. The limits of the harbour embrace that part of the seashore extending from the pier at Invergordon westward to the boundary of the land of Dalmere, and from the pier eastward to the boundary of the land of Balinvraid or Balintraid, and one mile seaward. The dues are levied throughout the whole of these limits. By the 15th section power is given to reduce and again raise the dues, but not exceeding the statutable rates. Boats under 20 tons burden, and goods, passengers, &c., carried in them, using the ferry pier constructed by the Commissioners for Highland Roads and Bridges within the limits of the harbour, are exempt from the foregoing rates and duties. (See s. 18 of Act.)
		2. Dues on Imports and Exports and Passengers: Under the same and the 13th sections power is given to levy on all commodities exported from or imported into the harbour, and on passengers, any sums not exceeding the several rates specified in the schedule to the Act.	—	Let for 570 0 0	(See Observations.)	

		(For the schedules of dues leviable and levied, see Gen. Abstract, p. 139.) Goods not specified in the schedule to the Act may be charged with a rate not exceeding one fourth of the freight of such goods. (See s. 14 of Act.) Goods remaining on the wharf for a longer period than 48 hours to be liable to similar rates and duties for every successive period of 48 hours they shall so remain. (See s. 23 of Act.)				
Belleport - - -	George Ross, Esq.	1. Dues on Ships: One penny per register ton on ships using the pier. 2. Dues on Coal: 2*d.* per ton on coal delivered at the pier.	—	40 0 0 Annually on an average of the last five years.	40 0 0 (See Observations.)	These dues are levied for the use of the pier at Belleport by the proprietor, George Ross, Esq., who built it about twenty years ago. It is stated that the proceeds are expended on the maintenance of the pier.
Hopeman - - -	Vice Admiral Archibald Duff.	1. Shore Dues: On goods imported or exported at the harbour, according to a schedule, for which see Gen. Abstract, p. 141. 2. Tonnage Duties: (For schedule of dues, see Gen. Abstract, p. 141.)	—	84 5 0	(See Observations.)	These are ancient dues, the property of Vice Admiral Archibald Duff, the proprietor of the harbour. It is stated that during the last eighteen years the proprietor has expended 7,000*l.* on the harbour. Boats engaged in the white fishery are exempt from all dues; and white fish caught by boats belonging to the harbour are exempt from shore dues.
Avoch - - -	Lady Mackenzie -	(See Observations.)	—	(No return.)	—	It is stated that dues are levied by Lady Mackenzie at Avoch, but the particulars of them have not been furnished.
Findhorn - - -	H. A. J. Munro, Esq.	1. Anchorage Duties: Under the provisions of the Act 18 Geo. 3. c. 70., Hugh Andrew Johnstone Munro,				The tonnage dues and the dues on goods are leviable under the powers of the Act 18 Geo. 3. c. 70., and are the private property of Hugh Andrew Johnstone Munro, Esq.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
Inverness Customs Port—*cont.*						
Findhorn—*cont.*	H. A. J. Munro, Esq.—*cont.*	Esq., is empowered to levy on any ships, vessels, barks, lighters, and boats trading to and from the harbour, or coming and loading or unloading their cargo within the bar of Findhorn, certain rates and duties, for which see Gen. Abstract, p. 144. The maximum rates are charged.	30 18 10			It is stated that prior to 1852 upwards of 2,000*l.* was expended on the erection of a new pier, and that during 1852 and the two following years, a further sum of 135*l.* 14*s.* 6*d.* has been laid out on the repairs of old works.
		2. Rates on Goods: The same Act authorizes to be taken on goods certain rates and duties, for which see Gen. Abstract, p. 144. The maximum rates are charged.	439 13 8			
		3. Dues for Weights and Measures: (For schedule of dues, see Gen. Abstract, p. 145.)	21 11 5			
		4. Plankage Dues: (For schedule of dues, see General Abstract, p. 145.)	1 3 5			
		5. Stream Anchor and Buoy Dues: For every vessel under 40 tons register, 6*d.* For every vessel above 40 tons register, 1*s.*	6 5 6			
				499 12 10	(See Observations.)	

Burghead - - -	Proprietors of the Harbour.	1. Harbour Dues: (For schedule of dues, see General Abstract, p. 150.) 2. Shore Dues: On goods, stock, &c., landed or unloaded in the harbour. (For schedule of dues, see General Abstract, p. 150.)	—	Let for 365 0 0	(See Observations.)	These dues are leviable under a Crown Charter, renewable on the entry of each heir and singular successor, and are the private property of William Young, Esq., and the trustees and representatives of Messrs. John Duffus and Company, who are the owners of the harbour. The last charter bears date the 19th June 1821. The dues are claimed within the limits of the property of Burghead. It is stated that 3,000*l.* has been expended on the harbour by the proprietors.
Wick Customs Port:						
Wick - - -	The British Fisheries Society.	1. Rates on Goods: Under the 23d section of the Act 7 & 8 Vict. c. lii., the British Fisheries Society are entitled to levy on all goods, articles, and things, landed at or shipped from the harbour and its works, the rates and duties set forth in the first column, and after an expenditure of 12,000*l.* upon the harbour and works, the rates specified in the second column of Schedule C. of Act, for which see Gen. Abst., p. 152. The rates in practice levied are the maximum rates in the first column.	1,101 11 9	Not levied — Differential dues on goods carried in foreign unprivileged vessels.		These dues are leviable under the powers of the Act 7 & 8 Vict. c. lii., and, subject to making, completing, and maintaining the harbour and works, and establishments connected therewith, according to the deposited plan and estimated expense of their execution, to repairing, improving, and keeping the same in repair, and to the payment of the principal and interest of any debts due in respect of the harbour, are the private property of the British Society for extending the fisheries, and extending the sea coasts of the kingdom, commonly called the British Fisheries Society, which was incorporated by the Act 26 Geo. 3. c. 106. It is a trading company. The society is likewise bound by the 72d section of the Act to provide and maintain a well appointed life-boat, with the requisite appliances and a competent crew; and by the 72d section to erect and maintain a stone lighthouse on one of the pier heads of the harbour, and to exhibit therein a light at such periods, and in such manner, as the Board of Northern Lighthouses shall direct. The 24th section of the Act defines the limits of the harbour, which extend to the south of the river Wick, from the south end of the old bridge of Wick to old Wick Castle, on the south side of the bay of Wick. The dues are levied throughout. Differential duties are leviable on foreign vessels, and on goods imported or exported in such vessels; but by the 33d section of the Act such differential duties are not to apply to foreign privileged vessels or goods
		2. Tonnage Duties: By the 27th section power is given to the society to levy on any vessel using or entering the harbour any sums not exceeding the rates and duties on tonnage set forth in Schedule B. of Act, for which see Gen. Abstract, p. 152. The maximum rates are charged.	621 7 11 Not levied,	Differential dues on foreign unprivileged vessels.		
				1,722 19 8	1,229 0 0	

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Harbour Purposes in 1852.	Observations.
			Under each Head of Charge.	Totals.		
			£ s. d.	£ s. d.	£ s. d.	
Wick Customs Port—*cont.* Wick—*cont.*	The British Fisheries Society—*cont.*					carried in such vessels; and power is given by the 32d section to Her Majesty, by an order in Council, and to the Lords of the Treasury, to assimilate the dues leviable on all or any foreign unprivileged vessels, and on all or any of the goods carried in such vessels, to those chargeable on British vessels, or on their cargoes. Differential dues on such foreign vessels are not in practice levied. Under the 34th section of the Act, the society is authorized to reduce the several rates and duties leviable under the Act 7 & 8 Vict. c. lii. or the Act 54 Geo. 3. c. 191., and to raise them again, but not to exceed the rates and duties specified in Schedules B. and C. of the Act 7 & 8 Vict. The other revenues of the society, in respect of Wick Harbour, in 1852, arose from :—Rent of quays, 542*l.*; other sources, 58*l.* 16*s.* 11*d.*; in all, 600*l.* 16*s.* 11*d.* The amount expended in that year on the management and maintenance of the harbour, &c. was 1,229*l.*
Helmsdale - -	The Duke of Sutherland.	1. Tonnage Duty: Under the 6th section of the Act 9 Geo. 4. c. lix., the proprietor of the harbour is entitled to levy on every ship, vessel, and boat, of whatsoever description, which shall come into or use the harbour, or shall be at anchor within its limits, any sums not exceeding the	70 5 10 Not claimed	Differential dues on foreign privileged vessels.		These dues are leviable under the powers of the Act 9 Geo. 4. c. lix., and are the private property of the Duke of Sutherland, the owner of the harbour. The 3d section of the Act provides that, within four years of the passing of the Act, the sum of 1,600*l.* shall be expended by the proprietor on the repair and improvement of the harbour. The sum so expended in the year 1852 amounted to 34*l.* 11*s.* 9*d.* The 10th section empowers the proprietor to reduce the dues and again raise them to the statutable rates. By the 12th section, power is given to Her Majesty, by

several rates and duties specified in Schedule A. of Act. (For dues leviable, and in practice levied, see Gen. Abstract, p. 153.)	Nil.	Differential dues on foreign unprivileged vessels.		an order in Council, or to the Lords of the Treasury, to assimilate the duties on all or on so many of the foreign ships or vessels, and on all or so many of the goods imported or exported in such vessels, as may be deemed expedient, to the duties leviable on British vessels and on their cargoes. The differential dues on foreign privileged vessels, and on the goods carried in them, are not in practice claimed. No differential dues were levied on foreign unprivileged vessels, &c. in 1852.
2. Rates on Goods: The 8th section empowers the proprietor to levy on all commodities exported or imported, and on passengers carried for hire in every such ship, vessel, or boat, the several rates specified in Schedule B. of Act. (For schedule of dues leviable and levied, see Gen. Abstract, p. 154.) Commodities not included in the schedule to be liable to such reasonable rates as the proprietor may think fit, not exceeding one fourth of the freight. (See sec. 9 of Act.)	86 6 9			The limits of the harbour are defined by the 4th section of the Act, and extend from the creek of Port Gower inclusive on the west, to the bay of Navidale inclusive on the east, and one mile into the Moray Firth; but in practice the dues are only levied on vessels coming alongside the quay, and on goods shipped or landed upon the quay.
	Not claimed	Differential duty on goods carried in foreign privileged vessels.		
Goods remaining on the wharf, pier, or other place belonging to the harbour, for a longer period than a week, are liable to duties not exceeding the amount set forth in the schedule, and to a like amount of duties for every successive period of 24 hours that they shall so remain. (See s. 17 of Act.)	Nil.	Differential duty on goods carried in foreign unprivileged vessels.		
3. Ballast Duty: By the 31st section, the sole privilege of supplying ballast is vested in the proprietor of the harbour, who is empowered to fix such	Not levied.			
		156 12 7	34 11 9	

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
Wick Customs Port – *cont.* Helmsdale—*cont.*	The Duke of Sutherland—*cont.*	reasonable rate per ton for such supply as he may find necessary. This duty is not in practice levied.				
Little Ferry - -	The Duke of Sutherland.	1. Tonnage Dues: Under the 11th section of the Act 11 & 12 Vict. c. xcix., the Duke of Sutherland is empowered to levy on every vessel using or entering the harbour within the limits thereof, any sum for every ton measurement of such vessel not exceeding the rates specified in Schedule A. of the Act. (For schedule of dues leviable and levied, see General Abstract, p. 155.)	11 8 6			These dues are leviable under the powers of the Act 11 & 12 Vict. c. xcix., and are the private property of the Duke of Sutherland, who maintains the harbour. The amount expended on account of the harbour in 1852 was 22*l.* 2*s.* 10*d.* The 9th section of the Act prescribes the limits of the harbour, which extend for three quarters of a mile on either side of the pier or quay at Little Ferry, both on the south and north sides of the estuary of Loch Fleet, embracing the whole of the estuary included within such limits. The dues are levied throughout. By the 14th section of the Act, it is provided that no portion of the dues levied at Little Ferry shall be applied to any purpose connected with the harbour at Leck Robie.
			Not levied,	Differential duty on foreign unprivileged vessels.		Differential dues are leviable on foreign vessels, and goods imported or exported in such vessels; but the 31st section of the "Harbours, Docks, and Piers Clauses Act, 1847," which is incorporated with the 11th & 12th Vict. c. xcix., enacts that such differential duties shall not be applicable to foreign privileged vessels or their cargoes. The differential duties on foreign unprivileged vessels and their cargoes are not in practice levied.
		2. Dues on Goods: The 12th section authorizes the Duke of Sutherland to levy on all goods shipped or unshipped, received or delivered, within the limits of the harbour, any sums not exceeding the rates in Schedule B. of the Act, and on such goods as are not specified in such schedule, a rate equal to that pay-	34 4 0			By the 30th section of the same Act power is given to reduce and again raise the several duties, but not exceeding the statutable rates.
			Not levied,	Differential duty on goods carried in foreign		

		able in respect of goods of a similar nature. (For schedule of dues leviable and levied, see General Abstract, p. 156.)		unprivileged vessels.		
		3. Rates for Sheds, Cranes, and Weighing Machines: Power is given by the 13th section, to levy for the use of any of the sheds, cranes, and weighing machines erected at the harbour, any sums not exceeding the rates specified in Schedule C. of Act, for which see Gen. Abstract, p. 156. These rates are not in practice levied.	Not levied	45 12 6	22 2 10	
Lybster - -	Temple Sinclair, Esq.	(See Observations.)	—	(No Return.)	—	It is stated that dues are levied by Temple Sinclair, Esq. at Lybster, but the particulars of them have not been furnished.
KIRKWALL CUSTOMS PORT:						
Papa Westray - -	Thomas Traill, Esq.	(See Observations.)	—	(No Return.)	—	It is stated that dues are levied by Thomas Traill, Esq. at Papa Westray, but the particulars have not been furnished.
CAMPBELTOWN CUSTOMS PORT:						
East Tarbert - -	John Campbell, Esq.	1. Tonnage Dues: ½*d.* per ton on vessels of eight tons burden and upwards for every entry into the harbour, and 1*s.* 3*d.* per annum for every boat under that tonnage. (See Act 6 Anne, No. 33.) The maximum rates are levied.	—	122 1 8½	30 19 8	These dues are leviable under the Act 6 Anne, No. 33.; and, subject to the repair and maintenance of the harbour and quay, are the private property of John Campbell, Esq. The amount expended on repairs and new works in the harbour, amounted in 1852 to 30*l.* 19*s.* 8*d.* The limits of the harbour extend from the Point of Garvale on the north, to the Oaken Head or Point of Mealdarroch on the south. The dues are in practice levied throughout.
Bowmore (Islay Island) -	James Morrison,	1. Tonnage Duty: 1½*d.* per ton register on vessels coming to the quay.	—	About 7 0 0	7 0 0 (See Observations.)	These dues are levied by James Morrison, Esq., the proprietor of Islay, for the purpose of keeping the quay in repair.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Harbour Purposes in 1852.	Observations.
			Under each Head of Charge.	Totals.		
			£ s. d.	£ s. d.	£ s. d.	
GLASGOW CUSTOMS PORT:						
Bowling Bay - -	Forth and Clyde Navigation Company.	(See Observations.)	—	—	—	Under the powers of the Acts 4 & 5 Vict. c. lv., and 9 & 10 Vict. c. cccIxxxiv., the Forth and Clyde Navigation Company are entitled to levy dues for the use of their harbour works at Bowling Bay. Differential dues are leviable under the Act 4 & 5 Vict. c. lv. by this company on foreign vessels, but by the 205th section of that Act, power is given to Her Majesty, by an Order in Council, or to the Lords of the Treasury, to assimilate the dues on all or on such foreign vessels as may be deemed expedient to those payable in respect of British vessels. Since 1850, the company have ceased to levy such differential duties.
Port Dundas - -	Forth and Clyde Navigation Company.	(See Observations.)	—	—	—	Under the powers of the Act 4 & 5 Vict. c. lv., the Forth and Clyde Navigation Company are empowered to levy dues for the use of their harbour works at Port Dundas. Differential duties are leviable under the Act by this company on foreign vessels; but, by the 205th section, power is given to Her Majesty, by an Order in Council, or to the Lords of the Treasury, to assimilate the dues on all or on such foreign vessels as may be deemed expedient to those payable in respect of British vessels. Since 1850 the company have ceased to levy such differential duties.
Dunglas Quay - -	Andrew Buchanan Esq.	1. Anchorage Dues: For every steam boat, 2*s.* 6*d.* For every coasting vessel, 1*s.* 6*d.*				These are ancient dues, the private property of Andrew Buchanan, Esq., the owner of the pier. It is stated that the expenditure on the pier exceeds the revenue.

		For every Clyde gabbard or wherry, 6*d.* For every small boat, 3*d.* 2. Dues on Goods : For all goods, produce, coals, merchandise, or other articles of whatever description, 2*d.* per ton.	—	Not stated.	—	
GREENOCK CUSTOMS PORT :						
Millport - - -	Harbour Company.	1. Dues on Vessels : (For schedule of dues, see General Abstract, p. 195.) 2. Dues on Goods : (For schedule of dues, see General Abstract, p. 195.)	134 8 0 75 19 2	210 7 2	187 13 0	These dues are levied by a joint stock company, the lessees of the Marquis of Bute. The lease to the company prohibits a larger dividend than 7½ per cent. on the capital expended. The cost of repairs to the harbour, the harbour-master's salary, and borrowed money repaid in 1852, amounted in all to 187*l.* 13*s.* The other revenues of the company arise from dues for a weighing machine, which realized in the same year 12*l.* 18*s.* 2*d.*
Odan, East Quay -	The Marquess of Breadalbane.	1. Dues on Vessels : (For schedule of dues, see General Abstract, p. 197.) 2. Dues on Goods : (For schedule of dues, see General Abstract, p. 197.)	—	70 6 8	29 7 11 (See Observations.)	These are ancient dues, the private property of the Marquess of Breadalbane, who maintains the quay. The sum expended upon it, exclusive of the cost of collecting the dues, in 1852 was 29*l.* 7*s.* 11*d.* ; but it is stated that the average expenditure exceeds the revenue.
Oban, West Quay -	Robert Campbel, Esq.	The dues leviable are similar to those charged at the east quay ; but it is stated that in practice the dues are reduceb according to circumstances.	—	About 6 0 0 Annually on an average of the last ten years.	6 0 0 (See Observations.)	These dues are levied by the tenant of Robert Campbell, Esq., the owner of the quay ; they are at present confined to vessels using it. It is stated that the cost of the maintenance of the quay exceeds the revenue.
Hunter's Quay - -	Tenant of the Trustees of the late James Hunter, Esq.	(See Observations.)	—	Let for 10 0 0	—	There is no regular schedule of dues in force at this quay, but the tenant is allowed to collect what he can for the use of it.

Abstract of the Gross Amounts of Charge levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1832—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Harbour Purposes in 1852.	Observations.
			Under each Head of Charge.	Totals.		
GREENOCK CUSTOMS PORT—*cont.*						
Largs - - -	Harbour Company	1. Dues on Vessels: (For schedule of dues, see General Abstract, p. 197.) 2. Dues on Goods: (For schedule of dues, see General Abstract, p. 197.)	—	Not stated.	—	No further particulars have been furnished.
Lochgoilhead - -	Lochgoil and Lochlong Steamboat Company.	1. Dues on Goods, Passengers, &c.: (For schedule of dues, see General Abstract, p. 201.)	—	Let in 1853 for 86 0 0	—	These dues are levied by the Lochgoil and Lochlong Steam Boat Company, who erected the pier.
Lochaline - -	John Sinclair, Esq.	1. Dues on Goods: 1*d.* per ton on goods.	—	Not stated.	(See Observations.)	This duty is levied by John Sinclair, Esq., who constructed the pier, partly out of advances made by the Fishery Board. The proceeds are applied to the maintenance of the pier, and to the payment of the interest of the money advanced by the proprietor towards its construction.
Kilmory Quay, Lochgilphead.	Sir John Powlett Orde, Bart.	1. Dues on Vessels: (For schedule of dues, see General Abstract, p. 201.)	—	6 15 6 Annually on an average of the last ten years.	(See Observations.)	These dues are the private property of Sir John Powlett Orde, Bart., who keeps the quay in repair, and maintains perches in the channel leading to it.
IRVINE CUSTOMS PORT:						
Ardrossan - - -	Earl of Eglinton and Winton.	1. Rates on Vessels: By the 20th section of the Act 5 Vict. s. 2. c. lxii., the proprietor of the har-	—	—	—	These dues are leviable under the powers of the Act 5 Vict. s. 2. c. lxii., and are the private property of the Earl of Eglinton and Winton, the proprietor of the harbour.

		bour is entitled to levy on vessels using the harbour, for lock, dock, or other works, any sums not exceeding those specified in Schedule A. of Act, for which, and the dues in practice levied, see General Abstract, p. 204.	1,071 1 0			Under the 63d section of the Act 45 Geo. 3. c. 30., power is given to the proprietor to reduce the dues, and to raise them again, but not exceeding the statutable rates. The sum of 4,023*l.* 13*s.* 5*d.* was expended on account of the harbour in 1852. The other revenues of the harbour in that year consisted of: pilotage, 451*l.* 1*s.* 5½*d.*; rents, 200*l.* 15*s.*; in all, 651*l.* 16*s.* 5½*d.*
		2. Rates on Goods: Under the same section of the Act, power is given to levy on all goods, articles, or things shipped or unshipped, received or delivered, within the limits of the harbour or docks, any sums not exceeding those set forth in Schedule B. of Act, for which, and the dues in practice levied, see General Abstract, p. 204.	1,768 16 4½			
		3. Rates for Cranes, and Weighing Machines, and Shed Dues: By the 21st section, the proprietor is entitled to levy for the use of cranes, weighing machines, and sheds, such reasonable rates as he shall from time to time appoint, not exceeding those set forth in Schedule B. of Act, for which, and the dues in practice levied, see General Abstract, p. 204.	Not levied.	2,839 17 4½	2,839 17 4½ (See Observations.)	
Troon -	The Duke of Portland.	1. Tonnage Dues: By the second section of the Act 48 Geo. 3. c. 47., the proprietor of the harbour is empowered to levy on all	1,423 0 0			The tonnage dues, and the dues on imports and exports, are leviable under the powers of the Act 48 Geo. 3. c. 47., and are private property of the Duke of Portland, the owner of the harbour. By the 23d section of the Act, power is given to reduce

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
IRVINE CUSTOMS PORT—*cont.*						
Troon—*cont.*	The Duke of Portland—*cont.*	vessels, &c. trading to and from and using the harbour, certain rates and duties, for which, and the dues in practice levied, see General Abstract, p.205.	Not claimed	Differential dues on foreign privileged vessels.		the tolls and dues, and to raise them again, but not exceeding the statutable rates. Differential dues are chargeable on foreign vessels, but they are not in practice claimed or levied. It is stated that, during the last ten years, upwards of 100,000*l.* has been voluntarily expended by the proprietor on the maintenance and improvement of the harbour and its works.
			Not levied	Differential dues on foreign unprivileged vessels.		
		2. Dues on Imports and Exports: By the same section, power is given to levy on any goods exported or imported within the harbour, the several rates and duties specified in the schedule to the Act, for which, and the dues in practice levied, see General Abstract, p. 205.	4,236 10 4	—		
		3. Water Dues: On vessels requiring to be supplied with water, 6*d.* per 20 tons register.	200 19 5			
		4. Dues for discharging and carting Ballast and Limestone: Vessels discharging ballast, per ton, 4*d.*; vessels discharging limestone, per ton, 4*d.*	914 14 2			
		5. Hawser Money: (For schedule of dues, see General Abstract, p. 208.	56 18 6			
				6,832 2 5	(See Observations.)	

Saltcoats - - -	Robert Cunninghame, Esq.	1. Tonnage Dues: On vessels, ¾*d.* per ton register.	—	16 16 6	(See Observations.)	These are ancient dues, the private property of Robert Cunninghame, Esq., the owner of the harbour. The 119th section of the Act 6 & 7 Vict. c. xlv., however, provides that, during the continuance of this Act, if the sum collected, exclusive of the cost of collection, shall in any one year exceed 25*l.*, the surplus shall be paid over to the Harbour Trustees for the purposes of the Act.
AYR CUSTOMS PORT:						
Girvan -	The Duc de Coigny	(See Observations.)	—	(No Return.)	—	Dues are stated to be levied by the Duc de Coigny, at Girvan, but the particulars of them have not been furnished.
STRANRAER CUSTOMS PORT:						
Drumore - -	Lessees of the Earl of Stair.	1. Dues on Vessels: (For schedule of dues, see General Abstract, p. 215.) 2. Dues on Cargoes: (For schedule of dues, see General Abstract, p. 216.)	—	Let for 30 0 0	30 0 0 (See Observation.)	These dues are levied for the use of the harbour works and road leading thereto, by the lessee of the Earl of Stair, who, it is stated, expends more than the revenue on the repairs of the harbour.
Port Logan - - -	Colonel James Macdoual.	1. Tonnage Duties: Under the 9th section of the Act 58 Geo. 3. c. lxi., the proprietor of the harbour of Port Logan is authorized to levy on all and every of the ships, vessels, and boats of whatsoever description that shall come into or use the harbour, or shall be at anchor within the limits of the same, any sums not exceeding certain rates and duties, for which see General Abstract, p. 216. The maximum rates are levied. 2. Dues on Goods, Passengers, &c.: The proprietor is entitled, under the 12th section of				These dues are leviable under the powers of the Act 58 Geo. 3. c. lxi., and are the private property of Colonel James Macdoual, the owner of the harbour. Under the 4th section of the Act, the proprietor was bound, within four years after the passing of the Act, to expend 6,000*l.* in constructing the harbour, and other works connected therewith. The limits of the harbour, under the 5th section of the Act, extend from Carneveclan Point in a northerly direction to Portavadie, and from those points, by two lines produced at right angles, to Inshanks Park, and the dues are claimed throughout, but in practice they are only levied within the harbour. Power is given by the 14th section to reduce, and again raise the dues, but not exceeding the statutable rates.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships (as far as can be ascertained), by Proprietors of Private or Proprietary Harbours and Docks in Scotland in 1852—*cont.*

Places within each Customs Port.	Description or Names of Proprietors of Private or Proprietary Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
STRANRAER CUSTOMS PORT: —*cont.*						
Port Logan—*cont.*	Colonel James Macdoual—*cont.*	the Act, to levy on all commodities exported or imported, and for passengers carried for hire in every such ship, vessel, or boat, the several rates specified in the schedule to the Act, for which see General Abstract, p. 216. The maximum rates are levied, except on potatoes, animals, and lime. The proprietor may fix on articles not specified in the schedule such reasonable rates as he may think fit, provided they do not exceed one fourth of the freight. (See s. 13 of Act.) Goods remaining on any wharf or place belonging to the harbour, for a period longer than 48 hours, to be liable to similar duties for every successive period of 48 hours that they shall so remain. (See section 18 of Act.)	—	About 30 0 0 Annually on an average of the last ten years.	(See Observations.)	
WIGTOWN CUSTOMS PORT:						
Baldoon - - -	The Earl of Galloway.	(Not stated.)	—	12 4 5 Annually on an average of the last ten years.	9 7 0	Dues are levied by the Earl of Galloway for the use of his lordship's quay in Baldoon Creek. The amount levied annually, on an average of the last ten years,

						was 12*l.* 4*s.* 5*d.* The expenditure on the management and maintenance of the quay, &c., during the same period, averaged 9*l.* 7*s.* per annum.
Carty - - -	The Earl of Galloway.	(Not stated.)	—	17 4 0 Annually on an average of the last ten years.	6 14 4	Dues are levied by the Earl of Galloway for the use of his lordship's quay at Carty. The amount levied annually, on an average of the last ten years, was 17*l.* 4*s.* The expenditure on the management and maintenance of the quay, &c., during the same period, averaged 6*l.* 14*s.* 4*d.*
Port William - -	Sir Wm. Maxwell, Bart.	1. Harbour Dues: 2*d.* per register ton on all vessels coming into the harbour to discharge or load cargoes. 1*d.* per register ton on all vessels windbound. 2. Dues on Imports and Exports: (For schedule of dues, see Gen. Abstract, p. 220.)	—	About 120 0 0	120 0 0 (See Observations.)	These dues are levied by Sir William Maxwell, Bart., the owner of the harbour, who, it is stated, expends them on its repair, improvement, and management.
Gatehouse - -	H. G. S. Murray, Esq.	1. Tonnage Duty: 2*d.* per ton on vessels.	—	About 20 0 0	About 4 0 0	These dues are levied by the tenant of Horatio Granville Stewart Murray, Esq., who has erected the harbour. The tenant keeps the harbour in repair, the expense of which averages about 4*l.* annually.
		TOTALS - - -		*19,047 2 9¼	†5,412 14 1½	

* Exclusive of the dues levied solely for the use of harbour and dock works, under Acts of Parliament.

† These figures do not represent the actual amount applied to harbour purposes in 1852, the particulars in some cases not having been furnished.

APPENDIX H. No. 1.

APPENDIX H. No. 1.

LIST of the PROPRIETARY HARBOURS in Scotland, distinguishing those which have Special Acts from those subject only to the Provisions of the General Law, and (as far as can be ascertained) the Amount of the Revenue in each case.

List of Proprietary Harbours which have Special Acts.

LIST of the Proprietary Harbours in Scotland which have Special Acts, and (as far as can be ascertained) the Amount of the Revenue in each case.

—	Acts.	Revenue in 1852.	—
		£ s. d.	
Ardrossan	5 Vict. s. 2. c. lxii.	2,839 17 4½	See App. A. p. 203.
Boddam	8 & 9 Vict. c. xxv.	52 3 0	See App. A. p. 109.
Bowling Bay	4 & 5 Vict. c. lv. and 9 & 10 Vict. c. cccIxxxiv.	*—	See App. A. p. 171.
Findhorn	18 Geo. 3. c. 70	499 12 10	See App. A. p. 144.
Gourdon	4 & 5 Vict. c. xlix.	†116 8 3	See App. A. p. 97.
Grangemouth	4 & 5 Vict. c. lv. and 9 & 10 Vict. c. cccIxxxiv.	*—	See App. A. p. 35.
Granton	7 Will. 4. c. xv.	Not stated. Let for	See App. A. p. 11.
Helmsdale	9 Geo. 4. c. lix.	156 12 7	See App. A. p. 153.
Invergordon	7 Geo. 4. c. xliii.	570 0 0	See App. A. p. 139.
Kincardine	50 Geo. 3. c. 29	20 10 11	See App. A. p. 43.
Kinghorn and Pettycur	9 & 10 Vict. c. lxxix.	30 3 4	See App. A. p. 51.
Little Ferry	11 & 12 Vict. c. xcix.	45 12 6	See App. A. p. 155.
Macduff	10 & 11 Vict. c. cxxvii.	516 19 9	See App. A. p. 125.
Port Dundas	4 & 5 Vict. c. lv.	*— Let in 1853 for	See App. A. p. 172.
Port Gordon	17 Vict. c. xxv.	‡290 0 0 About	See App. A. p. 123.
Port Logan	58 Geo. 3. c. lxi.	30 0 0	See App. A. p. 216.
Stotfield & Lossiemouth	4 & 5 Will. 4. c. lxxxvi.	1,881 13 8	See App. A. p. 134.
Tarbert, East	6 Anne, No. 33	122 1 8½	See App. A. p. 167.
Troon	48 Geo. 3. c. 47	6,832 2 5	See App. A. p. 205.
Wick	7 & 8 Vict. c. lii.	1,722 19 8	See App. A. p. 152.

* Dues are levied solely for the use of the harbour works.
† Annually on an average of the last nine years.
‡ Before the Act came into operation.

List of Proprietary Harbours, subject only to the provisions of the general law.

LIST of the Proprietary Harbours in Scotland subject only to the Provisions of the General Law, and (as far as can be ascertained) the Amount of the Revenue in each case.

—	Revenue in 1852.	—
	£ s. d.	
Aberdour	*124 8 7 About	See App. A. p. 53.
Aberlady	7 0 0 Including rent for a granary.	See App. A. p. 24.
Avoch	Not stated.	See App. A. p. 144.
Baldoon	*12 4 5 annually.	See App. A. p. 219.
Balmerino	*11 8 9 annually.	See App. A. p. 80.
Belleport	†40 0 0 annually.	See App. A. p. 141.
Blackpotts	4 8 0 About	See App. A. p. 122.
Bowmore (Islay Island)	7 0 0	See App. A. p. 167.
Bridgeness	96 15 9 About	See App. A. p. 33.
Buckie	50 0 0 Let for	See App. A. p. 122.
Burghead	365 0 0 About	See App. A. p. 150.
Cambus	*27 0 0 annually.	See App. A. p. 44.
Carpow	Not stated.	See App. A. p. 71.

* On an average of the last ten years. † On an average of the last five years.

Appendix H. No. 1.

List of Proprietory Harbours, subject only to the provisions of the general law.—*cont.*

—	Revenue in 1852.	—
	£ s. d.	
Carty	* 17 4 0 annually.	See App. A. p. 219.
Charlestown	574 8 9	See App. A. p. 33.
Cockenzie	Not stated. Let for	See App. A. p. 24.
Cramond	2 2 0	See App. A. p. 24.
Crombie Point	Not stated.	See App. A. p. 31.
Cullen	143 10 0	See App. A. p. 121.
St. David's	129 19 4	See App. A. p. 32.
Drumore	Let for 30 0 0	See App. A. p. 215.
Dunglas Quay	Not stated. About	See App. A. p. 174.
Dunmore	2 0 0	See App. A. p. 44.
Elie	Not stated.	See App. A. p. 53.
Fallin	0 18 6	See App. A. p. 42.
Gardenstown	* 84 8 0 annually. Let for	See App. A. p. 129.
Garmouth	15 10 0 About	See App. A. p. 130.
Gatehouse	20 0 0	See App. A. p. 220.
Girvan	Not stated.	See App. A. p. 212.
Guardbridge Two piers	Not stated.	See App. A. p. 83.
Hopeman	84 5 0 Let for	See App. A. p. 141.
Hunter's Quay	10 0 0	See App. A. p. 197.
Johnshaven	24 15 1	See App. A. p. 94.
Kilmory Quay, Lochgilphead	* 6 15 6 About	See App. A. p. 201.
Kingoodie	† 10 0 0 annually.	See App. A. p. 81.
King's Barns	Not stated. Let for	See App. A. p. 83.
Largo	27 0 0	See App. A. p. 52.
Largs	Not stated.	See App. A. p. 197.
Leven	* 185 6 7¾	See App. A. p. 54.
Lochaline	Not stated. Let in 1853 for	See App. A. p. 201.
Lochgoilhead	86 0 0	See App. A. p. 201.
Lybster	Not stated.	See App. A. p. 157.
Methill	* 87 2 8½	See App. A. p. 54.
Millport	210 7 2	See App. A. p. 195.
Morrison's Haven	15 8 10	See App. A. p. 17.
Newburgh (Aberdeen)	48 9 1	See App. A. p. 103.
„ „ Commercial Company	Not stated.	See App. A. p. 103.
Newburgh (Perth)	About 8 0 0	See App. A. p. 70.
Ditto	17 0 0	See App. A. p. 70.
Ditto	22 0 0	See App. A. p. 70.
Ditto	Not stated.	See App. A. p. 70.
Ditto	Not stated.	See App. A. p. 70.
Newport	‡ 14 2 0 annually.	See App. A. p. 81.
Oban, East Quay	70 6 8 About	See App. A. p. 197.
„ West Quay	* 6 0 0	See App. A. p. 197.
Papa Westray	Not stated.	See App. A. p. 162.
Pitfour, Cairnie Pier	§ 20 0 0 annually.	See App. A. p. 69.
Pitullie, or Sandhaven	* 42 17 8 annually. Let for	See App. A. p. 114.
Polgavie	35 0 0	See App. A. p. 69.
Port Allen	Not stated. About	See App. A. p. 70.
Port William	120 0 0	See App. A. p. 219.
Portsoy	335 0 0	See App. A. p. 120.
Saltcoats	16 16 6 About	See App. A. p. 209.
Torrie	1 16 3 annually.	See App. A. p. 34.
Whitehills	43 16 7	See App. A. p. 122.
Woodhaven	6 13 0	See App. A. p. 80.

* Annually on an average of the last ten years.
† On an average of the last two years.
‡ On an average of the last eight years.
§ On an average of the last five years.

SUMMARY OF APPENDICES C. to H.

SUMMARY of Appendices C. to H. inclusive, being the Aggregate of the gross Amounts levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by Authorities of Public Harbours, Municipal Corporations, and other Town Authorities and Charitable Corporations in Scotland, and by the Cumbrae Light Trustees; and of the gross Amounts (as far as ascertained) levied by Private Individuals in Public Harbours, and by Proprietors of Private Harbours in Scotland; and of the Amounts applied out of such Revenues to Municipal and other Non-maritime Purposes, and to Harbour Purposes respectively in 1852.

Classes of Corporations, &c., and Parties who levy Dues on Ships, or on Goods carried in Ships, or are the Recipients of Revenues arising from such Charges.	Gross Amounts levied in 1852.	Amounts applied to Municipal and other Non-maritime Purposes in 1852.	Amounts applied to Harbour or Maritime Purposes in 1852.	Amounts of other Revenues received by Authorities of Public Harbours, Municipal and other Town Authorities, Charitable Corporations, &c. in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Authorities of Public Harbours - -	161,872 0 4½	876 0 1	160,996 0 3½	20,280 11 3½
Municipal Corporations and other Town Authorities - - -	14,205 12 3½	13,262 16 11½	942 15 4	68,904 6 4
Charitable Corporations	1,407 11 11½	1,407 11 11½	—	‡1,907 17 4
Cumbrae Light Trustees	5,116 12 7	—	5,116 12 7	41 2 10
Totals - -	182,601 17 2½	15,546 9 0	167,055 8 2½	91,133 17 9½
Private Individuals in Public Harbours (as far as ascertained) -	28 6 6	—	—	—
Proprietors of Private Harbours (as far as ascertained) - -	*19,047 2 9¼	—	†5,412 14 1½	—
Totals - -	201,677 6 5¾	—	172,468 2 4	—

* These figures are exclusive of the dues levied solely for the use of harbour and dock works, under Acts of Parliament.

† The particulars in respect to the amounts applied to harbour purposes have not been accurately ascertained in these cases.

‡ Exclusive of the other revenues of the Fraternity of Seamen in Perth.

APPENDIX K.

ABSTRACT of the DEBTS charged on the DUES levied on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in SCOTLAND, and the AMOUNTS and DESCRIPTION of other REVENUES (if any) given as SECURITY for such DEBTS, in 1852-3.

APPENDIX K.—ABSTRACT of the DEBTS charged on the DUES levied on Ships, and on Goods carried in Ships, by AUTHORITIES OF PUBLIC HARBOURS in SCOTLAND, and the AMOUNTS and DESCRIPTION of other REVENUES (if any) given as SECURITY for such DEBTS, in 1852–3.

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts levied on Ships, or on Goods carried in Ships, in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.	OBSERVATIONS.
BERWICK-ON-TWEED CUSTOMS (PART OF):		£ s. d.	£ s. d.	£ s. d.	
Eyemouth - - -	Harbour Trustees -	2,000 0 0	144 10 3	4 0 0	A debt of 2,000*l.*, at interest varying from 4 to 5 per cent., is charged on the harbour dues, and other revenues of the Commissioners, which amounted, in 1852, to 4*l.*, arising from ballast rent. There is no other security.
LEITH CUSTOMS PORT:					
Leith - - - - -	Harbour and Dock Commissioners.	294,690 19 11	*14,343 16 $3\frac{3}{4}$	3,122 4 6	The debt charged on the harbour dues amounted, in 1853, to 294,690*l.* 19*s.* 11*d.* Of this sum, 228,374*l.* 9*s.* 8*d.* is due to the Government. The other revenues of the Commissioners in 1852 arose from feu duties and rents of property, which realized in that year 3,122*l.* 4*s.* 6*d.*
Fisherrow - - -	Municipal Corporation of Musselburgh as Harbour Commissioners of Fisherrow.	6,500 0 0	403 18 3	—	The debt charged on the security of the harbour revenues amounts to 6,500*l.*, which is owing to the Municipal Corporation of Musselburgh, whose estates have been assigned to trustees, under the Act 14 & 15 Vict. c. 9., for the benefit of the creditors of that burgh.
BORROWSTOUNNESS CUSTOMS PORT:					
Borrowstounness - -	Town and Harbour Trustees.	3,700 0 0 (See Observations.)	836 9 6	308 6 1	A debt of 3,700*l.*, of which 2,461*l.* 9*s.* 2*d.* has been expended on the harbour, is charged on the town and harbour revenues; the town revenues in 1852 amounted to 308*l.* 6*s.* 1*d.* The 55th section of the Act 6 & 7 Vict. c. lxix., provides that money borrowed on the security of the harbour revenues shall be applied exclusively to harbour purposes, and that raised on the town revenues to town purposes, but this provision of the Act appears to have been overlooked.
ALLOA CUSTOMS PORT:			Let for		
Stirling - - -	Commissioners of the Forth Navigation.	4,100 0 0	440 0 0	6 16 4	A debt of 4,100*l.*, at 5 per cent. interest, is charged on the harbour dues. The other revenues of the Commissioners in 1852 consisted of interest on bank account, amounting to 6*l.* 16*s.* 4*d.*

* Exclusive of the sums of 7,680*l.* and 500*l.* payable to the Municipal Corporations of Edinburgh and Leith respectively.

KIRKCALDY CUSTOMS PORT:					
Kirkcaldy - - -	Harbour Commissioners.	11,536 13 10	*1,005 17 2	170 9 9	The debt charged on the harbour dues was, in 1852, 11,536*l.* 13*s.* 10*d.*, while the assets at the same period amounted to 537*l.* 7*s.* 0½*d.* and outstanding shore dues, 92*l.* 9*s.* 2*d.* The other revenues of the Commissioners in 1852 consisted of:—Rent of warehouses, 120*l.*; ground and other rents, 42*l.* 11*s.*; interest, 7*l.* 18*s.* 9*d.*; in all, 170*l.* 9*s.* 9*d.*
Buckhaven - - -	Fishermen's Society at Buckhaven.	2,400 0 0	207 2 0	(See observations.)	The harbour debt amounts to 2,400*l.*, for which the society is personally responsible.
Burntisland - - -	Municipal Corporation as Harbour Trustees.	1,402 0 0	615 16 5 (See Observations.)	—	A debt of 1,402*l.* is charged on the harbour fund, and is due to the corporation. Under the powers of the 27th section of the Act 11 & 12 Vict. c. xcviii., the Municipal Corporation of Burntisland are empowered to compound with the Edinburgh, Perth, and Dundee Railway Company for the shore dues and burgh customs dues leviable by them on commodities, &c. shipped or landed by or for the company at the harbour or its boundaries, or conveyed within or through the burgh, or across the Burntisland and Granton Ferry, as may be agreed upon, the company receiving the dues leviable on such commodities. The composition agreed to be paid by the company for a period of 25 years from the 31st December 1851 is 1,000*l.* annually, four fifths of which are applicable to harbour purposes. A further sum of 111*l.* 3*s.* 4*d.* was payable in 1852 by the company for coal conveyed across the ferry. The gross amount of the dues levied by the corporation in 1852 was 187*l.* 15*s.* 10*d.*, making in all the sum of 1,298*l.* 19*s.* 2*d.*, four fifths of which (1,039*l.* 3*s.* 4*d.*) were applicable solely to harbour purposes. The sum received from the Railway Company in 1852 was 477*l.* 18*s.*, making, with four fifths of the net amount collected by the harbour-master, 615*l.* 16*s.* 5*d.* in all. The balance due by the company on the 13th October 1852 was 752*l.* 19*s.* The corporation, as harbour trustees, possess no other revenues.
Crail - - -	Municipal Corporation as Harbour Trustees.	420 0 0	About †78 3 0	—	The debt charged on the harbour revenues is 420*l.*, the whole of which was incurred prior to the adoption of the "Burgh Harbours (Scotland) Act, 1853."
PERTH CUSTOMS PORT:					
Perth - - - -	Harbour Commissioners.	72,820 0 0	‡1,501 7 11	36 14 6 (See Observations.)	The debt charged on the harbour dues is 72,820*l.* for which also the burgh revenues of Perth are pledged. (See Perth, App. L.) Of this debt 44,105*l.* is at 3½, and the remainder at 4½ per cent. interest. The other revenues of the Commissioners in 1852 consisted of:—For gravel sold, 32*l.* 9*s.*; for manure, 4*l.* 5*s.* 6*d.*; in all, 36*l.* 14*s.* 6*d.*

* Exclusive of the annuity of 300*l.* payable to the Municipal Corporation of Kirkcaldy.

† The ancient anchorage and shore dues, which, by the adoption of the "Burgh Harbours (Scotland) Act, 1853," were abolished, were let in 1852 for 80*l.* 5*s.* The lease included the customs, for which a rent of 2*l.* 2*s.* was paid.

‡ Exclusive of the sum of 153*l.* 16*s.* 9*d.* paid to the Municipal Corporation of Perth.

Abstract of the Debts charged on the Dues levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland, &c., in 1852–3—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts levied on Ships, or on Goods carried in Ships, in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.	Observations.
DUNDEE CUSTOMS PORT:		£ s. d.	£ s. d.	£ s. d.	
Dundee	Harbour Trustees	187,833 4 10	17,972 10 5	2,589 9 3 (See Observations.)	The existing debt charged on the harbour dues is 187,833*l.* 4*s.* 10*d.*, at 3½ per cent. interest. The other revenues of the trustees in 1852 consisted of:—Rental of property and harbour, 2,419*l.* 4*s.* 2*d.*; commissions, 29*l.* 16*s.* 5*d.*; feu duties, 45*l.* 5*s.*; ballast, 27*l.* 6*s.* 6*d.*; meter dues, 35*l.* 1*s.* 2*d.*; interest, 32*l.* 16*s.*; and ground annuals sold, 2,046*l.* 17*s.* 5*d.*: in all, 4,636*l.* 6*s.* 8*d.*
ABERBROTHWICK CUSTOMS PORT:					
Aberbrothwick	Harbour Trustees	50,000 0 0 (See Observations.)	2,751 4 3½	149 7 10½ (See Observations.)	The debt charged on the harbour dues, including 10,000*l.* amount of compensation to the Municipal Corporation of Aberbrothwick, amounted in 1853 to 50,000*l.* Of this sum 20,250*l.* is secured on the personal guarantee of certain inhabitants of Arbroath and its neighbourhood. The other revenues of the trustees in 1852 consisted of:—Pilot-master's fees, 43*l.* 6*s.*; for use of harbour ropes, 1*l.* 10*s.*; for use of repairing bank, 2*s.* 10½*d.*; and rents, 104*l.* 9*s.*: in all, 149*l.* 7*s.* 10½*d.*
MONTROSE CUSTOMS PORT:					
Montrose	Harbour Trustees	46,441 3 1	*3,091 8 8	402 6 8 (See Observations.)	The debt charged on the harbour dues amounts to 46,441*l.* 3*s.* 1*d.* Of this sum 19,981*l.* 3*s.* 1*d.* is also secured on the personal guarantee of some of the inhabitants of Montrose and its neighbourhood. The other revenues of the trustees in 1852 consisted of:—Rents, 170*l.* 18*s.* 3*d.*; surplus of ballast account, 201*l.* 7*s.* 10*d.*; surplus of water account, 3*l.* 13*s.* 1*d.*; interest on sinking fund, 26*l.* 7*s.* 6*d.*: in all, 402*l.* 6*s.* 8*d.*
ABERDEEN CUSTOMS PORT:					
Aberdeen	Harbour Commissioners.	282,126 14 4	16,340 2 6½	3,613 0 1	A debt of 282,126*l.* 14*s.* 4*d.* was charged in 1852 on the dues and harbour and property; the interest has, for the last ten years, averaged 4 per cent.

* Exclusive of the annuity of 600*l.* payable to the Municipal Corporation of Montrose.

					The other revenues of the Commissioners in 1852 consisted of:—Metage dues, 1,323*l.* 14*s.* 2*d.*; rent of patent slip, 200*l.*; rent of property and feu duties, 1,816*l.* 3*s.* 8*d.*; received from the Aberdeenshire Canal, 152*l.* 7*s.* 7*d.*; for the use of the shear poles, 41*l.* 7*s.* 1*d.*; old materials sold, 79*l.* 7*s.* 7*d.*: in all, 3,613*l.* 0*s.* 1*d.*
Stonehaven - - -	Harbour Commissioners.	8,424 10 3	306 2 ½	—	The existing debt charged on the harbour dues amounts to 8,424*l.* 10*s.* 3*d.* There is no other security.
PETERHEAD CUSTOMS PORT:					
Peterhead - - -	Harbour Trustees -	52,962 1 9½ (See Observations.)	3,725 19 7	128 12 8	On the 1st March 1853, the amount of debt charged on the harbour dues was 52,962*l.* 1*s.* 9½*d.*, together with annuities amounting annually to 33*l.* The other revenues of the trustees in 1852 consisted of:—Rents, 110*l.* 8*s.* 1*d.*; crane dues, 8*l.* 1*s.* 9*d.*; steelyard dues, 10*l.* 2*s.* 10*d.*: in all, 128*l.* 12*s.* 8*d.*
Fraserburgh - -	Harbour Commissioners.	13,746 8 10	1,528 19 0	41 13 0	The debt charged on the harbour dues on the 12th November 1852 amounted to 13,746*l.* 8*s.* 10*d.* The other revenues of the Commissioners in 1852 consisted of rents of cellars, &c., which realized 41*l.* 13*s.*
BANFF CUSTOMS PORT:					
Banff - - - - -	Harbour Trustees -	10,430 16 7	962 5 3	19 8 10	The existing debt charged on the harbour dues is 10,430*l.* 16*s.* 7*d.* at interest varying from 3½ to 4 per cent. The other revenues of the Commissioners in 1852 consisted of:—Bonding warehouse dues, 9*l.* 13*s.* 6*d.*; old materials sold, 4*l.* 3*s.* 1*d.*; crane dues, 3*l.* 12*s.* 8*d.*; pilot boat, 1*l.* 10*s.*; interest on bank account, 9*s.* 7*d.*; in all, 19*l.* 8*s.* 10*d.*
INVERNESS CUSTOMS PORT:					
Inverness - - -	Harbour Trustees -	9,000 0 0	*1,117 15 6½	19 18 1	The debt secured on the harbour dues amounted in 1852 to 9,000*l.* The other revenues of the trustees in that year consisted of:—Interest 9*l.* 9*s.* 1*d.*; rent of store house, 10*l.* 9*s.*; in all, 19*l.* 18*s.* 1*d.*
Cromarty - -	Harbour Trustees -	1,100 0 0	Let for 65 0 0	—	A debt of 1,100*l.* is charged on the harbour dues. There is no other security, and the trustees possess no other revenues.
WICK CUSTOMS PORT:					
Scrabster - - -	Harbour Trustees -	5,810 0 0	376 10 7	—	The capital subscribed on account of the harbour is 5,810*l.*, exclusive of donations, which amount to 2,383*l.* 10*s.*

* Exclusive of the annuity of 332*l.* payable to the Municipal Corporation of Inverness.

Abstract of the Debts charged on the Dues levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland, &c., in 1852-3—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amount levied on Ships, or on Goods carried in Ships, in 1852.	Amount of other Revenues in 1852 (if any) given as Security for such Debts.	Observations.
KIRKWALL CUSTOMS PORT:		£ s. d.	£ s. d.	£ s. d.	
Kirkwall - - - -	Harbour Trustees -	200 0 0	Let for 180 14 0 Annually on an average of the last ten years.	—	The debt at present charged on the harbour dues amounts to 200*l.*, bearing 5 per cent interest. The trustees possess no other revenues.
CAMPBELTOWN CUSTOMS PORT:					
Campbeltown - - -	Harbour and Burgh Trustees.	5,010 15 6 (See Observations.)	Let for 1,002 0 0	3 0 0 (See Observations.)	By the 23d section of the Act 9 & 10 Vict. c. cccixiv., the trustees are required to keep separate accounts of the revenue and expenditure of the harbour, and by the 24th section they are empowered to charge on the harbour revenues and on the rates, duties, and assessments for the supply of water, the sums of 14,000*l.* and 3,000*l.* respectively. The trustees owe a debt of 5,010*l.* 15*s.* 6*d.*, the application of which to harbour and town purposes respectively is not distinguished in their accounts. The other revenues of the trustees, as harbour trustees, amounted in 1852 to 3*l.* from rent of a weighhouse. No water rate was levied in 1852.
GLASGOW CUSTOMS PORT:					
Glasgow - - -	Clyde Trustees -	695,509 18 5	66,044 7 3	*5,325 14 3	The debt charged on the harbour revenues in 1852, amounted to 695,509*l.* 18*s.* 5*d.* The other revenues of the trustees in 1852 consisted of:—Ferries, 2,800*l.* 1*s.*; rhonnies and planks, 880*l.* 14*s.* 5*d.*; ballast, 79*l.* 14*s.* 8*d.*; piers, 336*l.* 6*s.* 4*d.*; Cumbrae light dues, proportion of surplus paid to the Clyde Trustees from the 11th November 1850 to 31st May 1852, 4,707*l.* 7*s.* 10*d.*; rents, 931*l.* 11*s.* 9*d.*; miscellaneous receipts, 297*l.* 6*s.* 1*d.*; in all, 10,033*l.* 2*s.* 1*d.*
River Cart, Paisley - -	Municipal Corporation of Paisley as the River Cart Trustees.	39,199 4 1	571 8 9½	10 18 6	The debt charged on the security of the river dues is 11,797*l.* 19*s.* 10*d.* This amount is exclusive of the debt of 27,401*l.* 4*s.* 3*d.* due to the Municipal Corporation of Paisley at the time of the passing of the Act 5 Will. 4. c. xxxii. The other revenues of the trustees in 1852 consisted of:—Rents, 7*l.* 10*s.*; and bank interest, 3*l.* 8*s.* 6*d.*; in all, 10*l.* 18*s.* 6*d.*

* Exclusive of the revenue arising from the Cumbrae light dues.

PORT GLASGOW CUSTOMS PORT:					
Port Glasgow - -	Harbour Trustees -	34,025 0 0	2,484 11 10	869 6 11	The debt charged on the harbour dues amounted, on the 2d February 1853, to 34,025*l.* The other revenues of the trustees in 1852 consisted of:—Interest on bank account, 31*l.* 7*s.* 3*d.*; pond rent, 100*l.*; amount paid by the representatives of John Cumming on account of his defalcations, 624*l.* 17*s.*; miscellaneous receipts, 113*l.* 2*s.* 8*d.*; in all, 869*l.* 6*s.* 11*d.*
GREENOCK CUSTOMS PORT:					
Greenock - - -	Municipal Corporation, as Harbour Trustees.	198,815 17 1	16,550 6 4	*1,608 9 5	The debt charged on the harbour dues amounted, in 1852, to 198,815*l.* 17*s.* 1*d.*, at interest varying from 3½ to 4 per cent. The balance in the hands of the trustees (including a debt of 10,000*l.* secured on the burgh revenues) amounted at the close of their financial year to 30,095*l* 5*s.* 7*d.* The other revenues of the trustees, in 1852, consisted of:—Share of surplus of Cumbrae light dues, 780*l.* 11*s.* 4*d.*; rents of west dry dock, Inch green timber ponds, buildings and yards, and other property, 827*l.* 18*s.* 1*d.*; allowance from Cumbrae Light Trust for harbour and anchorage lamps, 80*l.*; in all, 1,688*l.* 9*s.* 5*d.*
Rothesay - - -	Harbour Trustees -	2,777 0 0	672 11 2½	51 0 10 (See Observations.)	The debt charged on the harbour dues amounts to 2,777*l.*; of this sum 1,000*l.* is also secured on the burgh of Rothesay. The other revenues of the trustees, in 1852, consisted of:—Gangway dues, 5*l.* 10*s.* 10*d.*; rent of graving slip, 20*l.* 10*s.*; rent of shed, 25*l.*; in all, 51*l.* 0*s.* 10*d.*
Ardrishaig and Crinan -	Caledonian and Crinan Canal Commissioners - -	2,200 0 0	250 5 7	—	The sum of 2,200*l.* has been borrowed by the Commissioners.
Gourock - - -	Harbour Company as Harbour Trustees.	4,916 13 4	436 16 0½	18 15 0	In addition to the capital stock of the company, amounting to 3,000*l.*, a debt of 1,916*l.* 13*s.* 4*d.*, at 5 per cent. interest, is charged on the harbour dues. The other revenues of the company, in 1852, arose from weighing machines, which realized 18*l.* 15*d.*
IRVINE CUSTOMS PORT:					
Irvine - - - -	Harbour Trustees -	2,017 0 0	528 18 1	332 9 8 (See also Observations.)	A debt of 2,017*l.* is secured on the harbour dues. Of this sum, 1,800*l.* is also charged on the burgh revenues. The other revenues of the Commissioners, in 1852, amounted to 332*l.* 9*s.* 8*d.*, arising from a charge of 2*d.* a ton on coal shipped from the railway for the use of the wharfs and hurries constructed by the trustees for this special purpose.
Saltcoats - - -	Harbour Trustees -	Upwards of 7,000 0 0	99 13 5	—	The debt charged on the harbour revenues is upwards of 7,000*l.*, on which, it is stated, no interest has been paid for the last ten years.

* Exclusive of the sum of 80*l.* allowed by the Cumbrae Light Trust for harbour and anchorage lamps.

Abstract of the Debts charged on Dues levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in Scotland, &c., in 1852–3—*cont.*

Places within each Customs Port.	Titles of Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts levied on Ships, or on Goods carried in Ships, in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.	Observations.
		£ s. d.	£ s. d.	£ s. d.	
Ayr Customs Port:					
Ayr - - - -	Harbour Trustees -	2,123 15 8	1,908 18 1½	474 2 10	A debt of 2,123*l.* 15*s.* 8*d.* is charged on the harbour dues. The other revenues of the harbour trustees, in 1852, consisted of:—Pilotage dues, 405*l.* 13*s.* 9*d.*; weigh dues, 31*l.* 2*s.* 9*d.*; rents of shed, ballast bank, &c., 24*l.* 8*s.*; proportion of town's expense of upholding South Quay Road, 8*l.* 14*s.* 6*d.*; and fines and miscellaneous receipts, 4*l.* 3*s.* 10*d.*; in all, 474*l.* 2*s.* 10*d.*
Wigtown Customs Port:					
Garliestown - - -	Committee of Management for the harbour.	About 500 0 0	Let for 141 18 0 Annually on an average for the last ten years.	—	The harbour debt amounts to about 500*l.*
Dumfries Customs Port:					
Dumfries - - -	River Nith Commissioners.	790 8 11	576 18 11¾	—	A debt of 790*l.* 8*s.* 11*d.* is charged on the harbour dues. The Commissioners possess no other revenues.
Barlochan - - -	Urr Navigation Improvement Committee.	240 0 0	25 17 2	(See Observations.)	It is stated that 1,260*l.* has been expended by the committee in enlarging and improving the navigation of the River Urr; of this sum 260*l.* was received from the Commissioners of Supply of the county, 760*l.* was raised by subscription (besides the land given for the extension of the harbour), and 240*l.* was borrowed on the personal security of the committee, which sum still remains unpaid.
Kirkcudbright - - -	Municipal Corporation as Harbour Trustees.	2,230 8 8	340 14 7 in 1854.	—	The debt charged on the harbour revenues amounts to 2,230*l.* 8*s.* 8*d.*, the whole of which was incurred prior to the adoption of the "Burgh Harbours (Scotland) Act, 1853."
	Totals - -	2,065,000 15 1½	159,630 18 3½	19,306 5 0½	

APPENDIX L.

ABSTRACT of the DEBTS charged on the DUES levied on Ships, and on Goods carried in Ships, or on the AMOUNTS received from such REVENUES, by each MUNICIPAL CORPORATION or other TOWN AUTHORITY in SCOTLAND, and the AMOUNTS and DESCRIPTION of other REVENUES (if any) given as SECURITY for such DEBTS, in 1852-3.

ABSTRACT of the DEBTS charged on the DUES levied on Ships, and on Goods carried in Ships, or on the AMOUNTS received from such REVENUES, by each MUNICIPAL CORPORATION or other TOWN AUTHORITY in SCOTLAND, and the AMOUNTS and DESCRIPTION of other REVENUES (if any) given as SECURITY for such DEBTS, in 1852-3.

Places within each Customs Port.	Titles of Municipal or other Town Bodies.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852-3.	Amounts levied on Ships, or on Goods carried in Ships, or received from such Revenues in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.	OBSERVATIONS.
LEITH CUSTOMS PORT:		£ s. d	£ s. d.	£ s. d.	
Leith - -	Municipal Corporation of Edinburgh.	372,745 16 8 (See Observations.)	3,180 0 0	27,075 2 3 (See Observations.)	The funded debt of the Municipal Corporation of Edinburgh, on the 2d August 1852, was 372,745*l.* 16*s.* 8*d.*, the interest payable on which was 11,182*l.* 7*s.* 6*d.*, besides three liferent annuities, amounting to 136*l.* 6*s.* 2*d.* The other revenues of the Municipal Corporation of Edinburgh in 1852 amounted to 27,075*l.* 2*s.* 3*d.* Of this sum, 15,021*l.* 14*s.* 1*d.* was derived from ordinary sources.
	Municipal Corporation of Leith.	981 11 9 (See Observations.)	500 0 0	109 15 2 Net.	On the 15th October 1852, the aggregate debts due by the Municipal Corporation of Leith amounted to 981*l.* 11*s.* 9*d.*, and those due to the corporation to 793*l.* 10*s.* 10*d.*, leaving a deficiency or net debt of 188*l.* 0*s.* 11*d.* In addition to the 500*l.* annually paid out of the harbour funds to the Municipal Corporation of Leith, the net revenue of that burgh in 1852 amounted to 109*l.* 15*s.* 2*d.*
Dunbar - - -	Municipal Corporation as Trustees for executing the Act 11 & 12 Vict. c. cxii.	4,500 0 0 687 19 4 (See Observations.)	About 80 0 0 30 0 0	205 16 3	The other revenues of the trustees in 1852 consisted of:—A rate not exceeding 3*d.* in the pound, which the trustees are empowered, under the 9th section of the Act, to assess on all lands, tenements, and heritages situated within the burgh and royalty thereof; the rate levied in 1852 was 3*d.* in the pound, and realized 62*l.* 6*s.* 3*d.*; and a duty on porter made in, or imported into, the burgh, which produced 7*l.* 10*s.* Under the 12th & 13th sections, the trustees are entitled to levy, for defraying the expenses of the waterworks, on the occupiers or possessors of houses within the burgh and royalty thereof, where the rent of any such house shall amount to 3*l.* of yearly rent or value and upwards, and upon the occupiers and possessors of breweries, malthouses, soapworks, and other similar property within the burgh and royalty, and upon the occupiers and possessors of houses, breweries, malthouses, soapworks, or other property beyond the bounds of the burgh and royalty, who may have the benefit of a supply of water from such water-

Borrowstounness Customs Port:					works,—a water rate not exceeding in any one year 10 per cent. on the sums expended on the waterworks, and after the payment of the principal and interest of such sums, not exceeding 5 per cent. on the whole of such expenditure. This rate amounted in 1852 to 4*d.* in the pound, and realized 36*l.* 9*s.* 8*d.*; making, with the customs on landborne goods, 242*l.* 5*s.* 11*d.* in all. These revenues (the assessment in regard to the supply of water, and the anchorage, wharfage, and berthage dues, excepted) are charged with a debt of 5,187*l.* 19*s.* 4*d.*, at 5 per cent. interest, to the Municipal Corporation of Dunbar, who have expended that sum upon the harbours. Of this debt, 687*l.* 19*s.* 4*d.* is also secured on the anchorage, &c. duties.
Inverkeithing - -	Municipal Corporation.	2,000 0 0	178 1 5	About 250 0 0	The burgh revenue is charged with a debt of 2,000*l.*, at interest averaging 4 per cent. The other corporate revenues amount annually to about 250*l.* from lands.
Kirkcaldy Customs Port:					
Kirkcaldy - -	Municipal Corporation.	700 0 0 (See Observations.)	300 0 0	371 15 4	A debt of 700*l.*, and a life annuity of 16*l.* 4*s.* 4*d.*, were charged on the burgh revenues and property on the 10th October 1852. The other revenues of the Municipal Corporation amounted in 1852 to 371*l.* 15*s.* 4*d.*
Dysart - - -	Municipal Corporation.	2,639 9 1	113 7 8	268 18 9	A debt of 2,639*l.* 9*s.* 1*d.* charged on the revenues of the burgh. The other corporate revenues in 1852 consisted of:—Rent of patent slip and building ground, 100*l.*; other sources, 168*l.* 18*s.* 9*d.*; in all, 268*l.* 18*s.* 9*d.*
Pittenweem - - -	Municipal Corporation.	550 0 0	About 100 0 0	656 6 7	The debt, the greater part of which, it is stated, was incurred for repairs to the piers at the harbour, charged on the burgh revenues is 550*l.* The other revenues of the corporation in 1852, including the Customs, amounted 656*l.* 6*s.* 7*d.*
Burntisland - - -	Municipal Corporation.	4,520 19 1 (See Observations.)	16 16 6½	529 19 2½ (See Observations.)	The debt due by the burgh on the 13th Oct. 1852 was 4,520*l.* 19*s.* 1*d.* At the same period there were owing to the burgh debts amounting in the aggregate to 3,835*l.* 12*s.* 2*d.* The other revenues of the corporation amounted, in 1852, to 529*l.* 19*s.* 2½*d.*, including 227*l.* 14*s.* 9*d.* received on account of a debt due to the corporation.
Perth Customs Port:					
Perth - -	Municipal Corporation.	27,753 0 0 (See Observations.)	153 16 9	5,002 1 5	The bonded debt of the corporation, at the close of their financial year for 1852, was 27,753*l.*, making, with other sums owing by the corporation, amounting to 3,364*l.* 9*s.* 8*d.*, an aggregate debt of 31,117*l.* 9*s.* 8*d.*, to which the burgh revenue is liable. Against this debt must be put the several sums due to the corporation, amounting in all to 4,346*l.* 2*s.* 5*d.*

Abstract of the Debts charged on the Dues levied on Ships, and on Goods carried in Ships, or on the Amounts received from such revenues, by each Municipal Corporation or other Town Authority in Scotland, &c. in 1852-3.—*cont.*

Places within each Customs Port.	Titles of Municipal or other Town Bodies.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts levied on Ships, or on Goods carried in Ships, or received from such revenues in 1852.	Amounts of other Revenues in 1852 (if any) given as security for such Debts.	Observations.
PERTH CUSTOMS PORT—*cont.*		£ s. d.	£ s. d.	£ s. d.	
Perth—*cont.*	Municipal Corporation—*cont.*				The other corporate revenues of the city of Perth amounted in 1852 to 5,002*l.* 1*s.* 5*d.* The surplus revenue in that year was 1,157*l.* 5*s.* 7*d.*
DUNDEE CUSTOMS PORT:					
Dundee - - -	Municipal Corporation.	In 1854, 15,616 0 7	266 14 0	2,869 15 3 (See Observations.)	The bonded debt of the corporation on the 30th September 1854, was 15,616*l.* 0*s.* 7*d.* The other corporate revenues amounted in 1852 to 7,854*l.* 13*s.* 3*d.*, including 4,984*l.* 18*s.* for property sold.
St. Andrews - - -	Municipal Corporation.	700 0 0	319 2 5	(See Observations.)	The harbour revenues are charged with a debt of 700*l.* The security includes the shore hill, a shed at the harbour, and a house in Market Street, St. Andrews.
St. Monance - -	Municipal Corporation.	25 6 0	About 4 0 0	41 9 0	The debt due by the burgh in 1852 was 25*l.* 6*s.*, the greater portion of which, it is stated, was incurred in repairs on the pier and harbour. The other revenues of the corporation in 1852, with the customs duties, amounted to 41*l.* 9*s.*, including arrears due in 1851.
ABERBROTHWICK CUSTOMS PORT:					
Aberbrothwick - -	Municipal Corporation.	19,575 9 2	400 0 0	1,236 17 8	The debt secured on the burgh revenues is 19,575*l.* 9*s.* 2*d.* The other corporate revenues of Aberbrothwick in 1852 amounted to 1,236*l.* 17*s.* 8*d.*
MONTROSE CUSTOMS PORT:					
Montrose - -	Municipal Corporation.	34,215 15 8	600 0 0	2,166 7 1½	A debt of 34,215*l.* 15*s.* 8*d.* is charged on the burgh revenues. The other corporate revenues of the burgh of Montrose, including an annual ground rent of 250*l.* paid by the harbour trustees for ground forming the site of the dock, and adjoining it, amounted in 1852 to 2,166*l.* 7*s.* 1½*d.*
INVERNESS CUSTOMS PORT:					
Inverness - - -	Municipal Corporation.	12,385 15 10	332 0 0	1,846 19 3	The debt charged on the burgh revenues in 1852 was 12,385*l.* 15*s.* 10*d.* The other revenues of the Municipal Corporation in 1852 amounted to 1,846*l.* 19*s.* 3*d.*, including 150*l.*, proportion of expense of Police Act, repaid by Police Commissioners.

		Existing Debt	Let for		
Nairn - - - - -	Municipal Corporation.	1,066 7 1	243 0 0	334 7 6	The existing debt charged on the burgh revenues is 1,066*l.* 7*s.* 1*d.*, which, it is stated, has been expended on the harbour. The other corporate revenues in 1852 amounted to 344*l.* 7*s.* 6*d.*
GLASGOW CUSTOMS PORT:					
Renfrew - - -	Municipal Corporation.	8,830 0 0	235 3 6	2,751 18 5	A debt of 8,830*l.* is charged on the burgh revenues. The other corporate revenues of Renfrew in 1852 amounted to 2,751*l.* 18*s.* 5*d.*
PORT GLASGOW CUSTOMS PORT:					
Port Glasgow - -	Municipal Corporation.	Upwards of 26,000 0 0	*56 1 2	2,931 2 11	The debt charged on the burgh revenues amounts to upwards of 26,000*l.* The other corporate revenues of Port Glasgow in 1852 consisted of:—Town tax, 406*l.* 1*s.* 9*d.*; other sources, 2,525*l.* 1*s.* 2*d.*; in all, 2,931*l.* 2*s.* 11*d.*
GREENOCK CUSTOMS PORT:					
Greenock - - -	Municipal Corporation.	64,434 5 7	1,596 3 5	11,319 9 3 (See Observations.)	The debt charged on the burgh revenue, at the close of the corporation's financial year, 1852, amounted to 64,434*l.* 5*s.* 7*d.* The other revenues of the corporation in 1852 consisted of:—Receipts from gas works, 9,964*l.* 7*s.* 3*d.*; flesh market and cattle pens, 249*l.* 15*s.* 3*d.*; rents, 835*l.* 9*s.*; weighing machines, 42*l.* 11*s.* 3d.; Glasgow Road Trust, 227*l.* 6*s.* 6*d.*; in all, 11,319*l.* 9*s.* 3*d.* The net revenue, however, derived from these sources amounted to 1,787*l.* 5*s.*, and the surplus of this net revenue over the expenditure for the year was 204*l.* 2*s.* 1*d.*
Inverary - - -	Municipal Corporation.	100 0 0	Let for 95 0 0 in 1854, including the dues on land-borne goods.	126 15 10 in 1854.	A debt of 100*l.* is charged on the burgh revenues. This sum was borrowed for the purpose of extending the quay. The other revenues of the burgh amounted in 1854 to 126*l.* 15*s.* 10*d.*
AYR CUSTOMS PORT:					
Ayr - - - - -	Municipal Corporation.	14,976 10 7	190 8 3	2,749 5 2	A debt of 14,976*l.* 10*s.* 7*d.* was charged on the burgh revenue in 1852. The other revenues of the burgh in 1852 amounted to 2,749*l.* 5*s.* 2*d.*
WIGTOWN CUSTOMS PORT:					
Wigtown - - -	Municipal Corporation.	1,000 0 0	110 0 0	458 15 1	The corporate revenues are charged with a debt of 1,000*l.*, of which 400*l.* was applied to the improvement and repair of the harbour. The other corporate revenues amounted in 1852 to 458*l.* 15*s.* 1*d.*
Isle of Whithorn - -	Municipal Corporation.	Not stated.	—	—	A debt is charged on the burgh revenues, but the particulars have not been furnished.
	TOTALS - -	616,004 6 5	9,099 15 1½	63,302 17 5	

* Exclusive of 20*l.* payable annually to the Municipal Corporation of Glasgow.

Summary of Appendices K and L.

SUMMARY of APPENDICES K and L, being the Aggregate Debts charged on the Dues levied on Ships, and on Goods carried in Ships, or received from Revenues arising from such Charges, by Authorities of Public Harbours, and by Municipal Corporations or other Town Authorities in Scotland, and the Amounts of other Revenues given as Security for such Debts, in 1852-3.

Classes of Corporations, &c. who levy Dues on Ships, or on Goods carried in Ships, &c.	Debts secured on the Dues levied on Ships, and on Goods carried in Ships, &c. in 1852-3.			Amounts of Dues levied on Ships, and on Goods carried in Ships, &c. in 1852.			Amounts of other Revenues in 1852, given as Security for such Debts.		
	£	s.	d.	£	s.	d.	£	s.	d.
Authorities of Public Harbours -	2,065,000	15	1½	159,630	18	3½	19,306	5	0½
Municipal Corporations, and other Town Authorities - - -	616,004	6	5	9,099	15	1½	63,302	17	5
TOTALS - - -	2,681,005	1	6½	168,730	13	5	82,609	2	5½

APPENDIX A a.

Containing a Statement of the Particulars of the Nature and Amount, as far as ascertained, of the Local Charges on Ships, and on Goods carried in Ships, levied in the different Harbours of the Channel Islands and the Isle of Man; of the Title and Authority in Law under which they are levied, the Purposes to which they are applicable, and the Debts secured upon the same; and of the Exemptions, if any, from the Payment of such Charges.

ISLAND OF JERSEY.

Parties who levy Dues on Ships, or on Goods carried in Ships, within this Island.

The States of the Island of Jersey, at the several ports and harbours in the Island of Jersey.

JERSEY.

Description of Dues and Charges levied by the States of the Island of Jersey.

1. Harbour-masters' Fees.

Under an Act of the States of the Island of Jersey, dated 4th July 1836, and confirmed by an Order of His Majesty in Council of the 3d August 1836, the States of the Island are entitled to levy for the payment of the salaries of the several harbour-masters in the island the following rates and duties, viz.:—

2*s.* on every vessel or boat of 24 tons or under.
1*d.* per ton on every vessel above 24 tons.

Gross amount levied at St. Helier in 1852, 624*l* 6*s*.
The particulars of the amounts levied at Gorey and St. Aubin have not been furnished.

2. Anchorage Dues.

By the same Act of the States, confirmed by the same Order of His Majesty in Council, the States of the Island are authorized to levy on all vessels entering the harbours of the island the following duties :—

On coasting vessels 4*d.* per ton.
On vessels which do not arrive in the harbours of the island more than six times in the year, 6*d.* per ton.

And by an Act of the States, dated the 19th May 1840, confirmed by Her Majesty in Council on the 10th August in the same year, the States of the Island are entitled to levy on vessels further rates and duties as follows :—

Vessels under 100 tons, 6*d.* per ton.
„ between 60 and 100 tons, 2*d.* per ton.
Steamers, 3*d.* per ton.

Gross amount levied at St. Helier in 1852	-	-	-	£4,724	1 6
Do. do. Gorey	-	-	-	469	5 3
Do. do. St. Aubin	-	-	-	63	9 8

These dues are leviable, under an Act of the States of Jersey, dated 4th July 1836, confirmed by His Majesty in Council on the 3d August 1836, and an Act of the States of the 19th May 1840, confirmed by Her Majesty in Council on the 10th August of the same year, by the States of the Island of Jersey. The dues leviable under the Act of 1836 (the harbour-masters' fees levied at Gorey and St. Aubin excepted) are applicable to the current expenditure of the harbours of Jersey; those authorized by the Act of 1840 are to be appropriated to the improvement of the harbour of St. Helier, and to the payment of the principal and interest of the debt incurred in respect of such improvement. This debt amounted in 1854 to 44,486*l*. 3*s*. 11*d*. So soon as the principal and interest of the harbour debt shall have been paid off, the duties leviable under the Act of 1840 are to cease.

It is stated that a portion of the cost of the harbour works has been provided for out of the revenue arising from duties on spirits and wines imported into the island.

The amounts of the harbour-masters' fees levied at Gorey and St. Aubin are appropriated by the harbour-masters at those places as their salaries.

Appendix A a.

Island of Jersey —*cont.*

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, in the Island of JERSEY in 1852.

Places within the Island of Jersey.	Parties who levy Dues at each Places.	Gross Amount levied in 1852 (as far as can be ascertained.) By each Party who levies Dues.	At each Place In the Island.	In the Island.
		£ s. d.	£ s. d.	£ s. d.
St. Helier - -	The States of the Island of Jersey - - - -	5,348 7 6	5,348 7 6	
Gorey - -	The States of the Island of Jersey - - - -	469 5 3		
	The Harbour-master of Gorey	Not stated.	469 5 3	
St. Aubin - -	The States of the Island of Jersey - - - -	63 9 8		
	The Harbour-master of St. Aubin - - - -	Not stated.	63 9 8	
				5,881 2 5

Island of Guernsey, &c.

ISLAND OF GUERNSEY AND ITS DEPENDENCIES.

PARTIES WHO LEVY DUES, OR FOR WHOM DUES ARE LEVIED, ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THIS ISLAND, &c.

The States of the Island of Guernsey, the Crown and the Lieutenant Governor of Guernsey, St. Peter Port and St. Sampson, Guernsey, and the Commissioners of Her Majesty's Woods and Forests, the Crown and the Lieutenant Governor of Guernsey, at Braye (Island of Alderney).

St. Peter Port and St. Sampson.

ST. PETER PORT AND ST. SAMPSON.

States of the Island of Guernsey.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE STATES OF THE ISLAND OF GUERNSEY, AT ST. PETER PORT AND ST. SAMPSON, FOR ST. PETER PORT HARBOUR.

1. DUES ON GOODS IMPORTED.

Un droit d'un chelin par tonneau de deux mille livres brut, sur toutes merchandises importées en cette île (à l'exception de la pierre à chaux et de la pierre à ciment).

Les bestiaux et les marchandises ci-dessous énumérées, paieront comme suit, savoir :—

	s.	d.
Les chevaux, chacun - - - - - - - - - -	2	6
Les taureaux, bœufs, vaches, genisses - - - - - - - - -	1	0
Les veaux au-dessous de trois mois et autres bêtes de toute espèce - - -	0	2
Les blés, pois, et graines de toute espèce par quartier impérial - - - -	0	3
Le bois de sapin par (Anglicé) "Petersburg standard," estimé comme suit :—		
Pour le bois en planches, à 165 pieds cubes - - - - - - -	3	0
„ „ en poutres, à 150 „ „ - - - - - - - -	3	0
„ „ non équarri, à 120 „ „ - - - - - - - -	3	0
Le chêne et les bois de menuiserie par charge de 40 pieds cube - - -	1	0
Et sera dans tous les cas le contenu en pieds cubes du bois non équarri, calculé suivant l'usage du commerce.		
Les liquides par tonneau de 120 veltes - - - - - - - -	1	0

N.B. Pour les liquides en bouteilles, le tonneau sera compté sur le pied de 36 douzaines de bouteilles à vin de grandeur ordinaire.

Toutes autres marchandises qui paient le fret non au poids, mais à la mesure, ou par le nombre d'articles au tonneau, suivant l'usage du commerce, paieront aussi le droit de la même manière.

Lorsqu'une cargaison contiendra des marchandises appartenant à différents individus non associés, le droit sera calculé séparément sur l'entier de la marchandise appartenant à chaque individu.

Toutes les fois que dans le montant calculé du droit payable par un individu pour sa marchandise, il se trouvera la fraction d'un penny, cette fraction sera comptée pour un penny entier.

Dans tous les cas où le montant du droit payable par un individu pour sa marchandise ne s'élèvera pas à un chelin, le maître du navire sera tenu du paiement du dit droit ; sauf à lui de se faire rembourser par le consignataire de la marchandise.

N.B. Sera l'entier du dit droit remboursé au propriétaire d'une marchandise (autre que des bestiaux) importée dans l'intention déclarée de la ré-exporter, pourvu quelle soit ré-exportée dans le même état et dans les mêmes emballages qu'elle fut importeé, et que ce soit en quantités de 20 tonneaux, pour le moins, d'une même marchandise.

Il sera livré à l'importeur lorsqu'il déclarera sa marchandise pour exportation, un certificat de la déclaration, pour lequel il paiera un chelin ; lequel chelin fera partie du revenu du havre.

Gross amount levied at St. Peter Port and St. Sampson, in 1852, 1,922*l.* 3*s.* 6*d.*

2. TONNAGE DUES ON VESSELS.

Un droit de tonnage sur la jauge légale Anglaise de tout navire, comme suit :—

1°. Tout navire qui chargera ou déchargera des marchandises, ou qui embarquera ou débarquera des passagers dans la rade paiera 2*d.* par tonneau.

Bien entendu qu'un navire destiné pour Jersey qui déchargera en rade tant en allant qu'en revenant, ne paiera pas une seconde fois pour le même voyage.

2°. Tout navire sous le pavillon Anglais qui entrera dans le havre pour y charger ou décharger des marchandises, ou pour y embarquer ou débarquer des passagers, paiera—

		s.	*d.*
Pour la première fois pendant l'année	par tonneau	0	6
Pour la deuxième fois	„	0	5
Pour la troisième	„	0	4
Pour charque subsequente fois pendant l'année	„	0	3

Chaque annéedevant se compter de premier Janvier au 31 Décembre.

Les navires des nations qui ont des traités de réciprocité avec Sa Majesté, paieront les mêmes droits de tonnage que les navires sous le pavillon Anglais.

Les navires de toutes autres nations paieront un droit d'un chelin par tonneau, toutes fois et quantes qu'ils entreront dans le havre pour y charger ou décharger.

Bien entendu qu'un navire qui ne restera dans le havre au-delà de six heures, ni ne prendra terre, ne sera sujet qu'aux mêmes droits qu'un navire qui déchargerait dans la rade.

Tont navire qui déchargera des marchandises ou débarquera des passagers dans cette île, ailleurs que dans la rade ou dans le havre de Saint Pierre-Port, sera sujet au paiement des mêmes droits qu'un navire qui déchargerait dans le havre.

N.B. Seront exemptés de tout droit de tonnage les navires de vingt tonneaux ou au-dessous venant immédiatement de quelque autre partie du bailliage avec une cargaison entièrement chargée dans le bailliage ; pourvu qu'ils ne chargent rien dans cette île pour être déchargé ailleurs que dans le bailliage.

Gross amount levied at St. Peter Port and St. Sampson, in 1852, 1,223*l.* 10*s.* 11*d.*

3. ANCHORAGE AND CHAINAGE DUES.

Les droits d'ancrage et de chaînage se paieront par tout navire comme suit, savoir :—

Tonneaux.	Ancrage.		Chainage.	
	s.	*d.*	*s.*	*d.*
Les navires au-dessous de 10 paieront	0	6	0	6
De 10 et au-dessous de 20 „	1	0	1	0
De 20 „ 30 „	1	6	1	6
De 30 „ 40 „	2	0	2	0
De 40 „ 50 „	3	0	3	0
De 50 „ 60 „	4	0	4	0
De 60 „ 80 „	5	0	5	0
De 80 „ 100 „	6	0	6	0
De 100 „ 150 „	7	0	7	0
De 150 „ 200 „	7	6	7	6
De 200 „ 250 „	8	0	8	0
De 250 „ 300 „	9	0	9	0
De 300 et au-dessus „	10	0	10	0

Tout navire qui entrera dans le havre ou qui débarquera des passagers ou de marchandises sur un quai ou chaussée qui formera partie du havre, ou qui prendra terre dans quelque partie que ce soit du terrain qui doit former le bassin du nouveau havre, paiera l'ancrage et le chaînage.

Tout autre navire amarrant ou jetant l'ancre dans la rade, ou dans le bassin du nouveau havre, paiera l'ancrage seulement.

Gross amount levied in 1852, 791*l.* 5*s.* 6*d.*

4. HARBOUR MASTER'S FEE.

Tous navires ou bâtimens—les bateaux en partie pontée y compris—qui entreront dans le havre paieront un penni per tonneau à titre d'honoraires du maître de port.

EXEMPTIONS.

Seront exemptés du paiement de tous droits et honoraires, les vaisseaux de Sa Majesté, et autres vaisseaux d'état, et les yachts inscrits sur le rôle d'un yacht club reconnu ;—ainsi que les bateaux pêcheurs et les bateaux à huîtres, n'ayant point d'autres marchandises à leur bord.

Gross amount levied in 1852, 222*l.* 14*s.* 11*d.*

These dues are leviable, under Her Majesty's Order in Council, dated 14th November 1851, by the States of the Island of Guernsey, and the net proceeds of such dues, after the cost of collection, the payment of salaries, and the ordinary expenses of the harbour being provided for, are to be applied exclusively to defray the expenditure in respect of the works designed for the improvement of the harbour of St. Peter Port, the estimated cost of which is 40,000*l.*, and when such expenditure shall have been defrayed, these dues are to cease.

Prior to the adoption of these dues, certain ancient dues comprehended under the title of "La Petite Coutume" were leviable under Royal Charters by the Bailiff and Jurats of Guernsey, and were applicable, in the first place, to the maintenance of the harbour, and, secondly, to the general wants of the island

Appendix Aa.

Island of Guernsey &c. *cont.*

St. Peter Port and St. Sampson—*cont.*

States of the Island of Guernsey—*cont.*

Under this Order in Council these ancient dues, on the adoption of the before-mentioned tariff of dues, ceased and determined. When the cost of the harbour works shall have been defrayed, the Bailiff and Jurats are, by the same Order in Council, authorized to levy, in lieu of the "petite coutume," one half of the duties on goods imported, and of the tonnage dues, the anchorage and chainage dues, and the harbour-master's fee; such dues to be vested in perpetuity in the Bailiff and Jurats of the island, who are to apply the proceeds of the tonnage, anchorage, and chainage dues, and harbour-master's fee, to the harbour of St. Peter Port, and of the dues on goods imported, to the wants of the island in general.

The differential duties on foreign unprivileged vessels are not in practice levied.

The other revenues applied to the improvements in the harbour of St. Peter Port, consist of an impost on wine consumed in the island, which realized in 1852, 467*l.* 19*s.* 6*d.*

There is no debt charged on the harbour revenues.

St. Sampson.

States of the Island of Guernsey.

ST. SAMPSON.

DESCRIPTION OF THE DUES AND CHARGES LEVIED BY THE STATES OF THE ISLAND OF GUERNSEY, AT ST. SAMPSON, FOR THE HARBOUR OF ST. SAMPSON.

1. DUES ON STONE AND OTHER GOODS, SHIPPED OR EXPORTED, subject to certain conditions, for which see *post.*

2*d.* per ton on all stones or other goods loaded in the parishes of St. Sampson or the Vale; such twopence per ton payable by the masters or owners of such vessels.

1*d.* per ton on all stones so loaded for exportation; such penny per ton payable by the merchant or other persons loading the said stones.

Gross amount levied annually, on an average of the ten years ending 1852, 1,009*l.* 16*s.* 8*d.*

2. HARBOUR DUES.

On all vessels entering the harbour of St. Sampson, subject to certain conditions, for which see *post.*

	£	*s.*	*d.*
Vessels under 10 tons shall pay	0	1	0
„ of 10 tons and under 20 shall pay	0	2	0
„ 20 „ „ 30 „	0	3	0
„ 30 „ „ 40 „	0	4	0
„ 40 „ „ 50 „	0	6	0
„ 50 „ „ 60 „	0	8	0
„ 60 „ „ 80 „	0	10	0
„ 80 „ „ 100 „	0	12	0
„ 100 „ „ 150 „	0	14	0
„ 150 „ „ 200 „	0	15	0
„ 200 „ „ 250 „	0	16	0
„ 250 „ „ 300 „	0	18	0
„ 300 and upwards	1	0	0

Gross amount levied under the old schedule of harbour dues, annually, on an average of the ten years ending 1852, 3*l.* 0*s.* 7*d.*, on vessels not registered in the Island of Guernsey. The new scale of dues is not yet in operation, but the ordinance for giving it effect is now preparing.

The dues on stone and other goods shipped or exported at St. Sampson are leviable under Her Majesty's Orders in Council, dated the 31st July 1839, and the 24th October 1853, respectively. The first Order in Council directs that the proceeds of these duties are to be applied solely to the payment of the cost of the works contemplated at St. Sampson's Harbour, and are to be levied only during the period required for their completion. The second Order in Council authorizes the collection of these dues until payment out of their net produce, after providing for the cost of collection, and the ordinary expenses of the harbour, of the following sums, viz.:—270*l.* 11*s.* 7*d.* being the excess of the estimated cost of former improvements; 400*l.* for clearing the bottom of the harbour; and 8,200*l.*, the estimated cost of certain new works in the harbour. So soon as such expenditure shall have been defrayed, these duties are to cease. During their continuance a yearly account of these revenues, and of their application, is to be transmitted to the Lieutenant Governor of the Island.

The harbour dues are leviable under authority of Her Majesty's Order in Council, dated the 25th of November 1853, and are to constitute a permanent fund for the harbour of St. Sampson. Under this Order in Council the ancient differential duties on English and foreign vessels were abolished.

The same Order in Council directs that so long as the dues on stone and other goods shipped or exported at St. Sampson remain in force, such dues upon the cargo are to be entirely remitted in every case in which they shall not exceed the sum payable by the vessel in respect of the harbour dues; and in all cases where such dues on the cargo shall exceed the amount of the harbour dues, there shall be deducted therefrom a sum equal to the amount of such harbour dues.

There is no debt charged on the harbour revenues.

BRAYE (ALDERNEY).

Braye (Island of Alderney).

Commissioners of Her Majesty's Woods and Forests.

DESCRIPTION OF DUES AND CHARGES LEVIED BY THE COMMISSIONERS OF HER MAJESTY'S WOODS AND FORESTS AT BRAYE (ISLAND OF ALDERNEY).

1. TONNAGE DUES.

1*d.* per ton of the registered tonnage on all vessels (not belonging to the port of Guernsey) entering the harbour.

2. ANCHORAGE AND CHAINAGE DUES.

	Anchorage.		Chainage.	
	s.	*d.*	*s.*	*d.*
Vessels under 10 tons	0	6	0	6
„ from 10 to 20 tons	1	0	1	0
„ „ 20 to 30 „	1	6	1	6
„ „ 30 to 40 „	2	0	2	0
„ „ 40 to 50 „	3	0	3	0
„ „ 50 to 60 „	4	0	4	0
„ „ 60 to 80 „	5	0	5	0
„ „ 80 to 100 „	6	0	6	0
„ „ 100 to 150 „	7	0	7	0
„ „ 150 to 200 „	7	6	7	6
„ „ 200 to 250 „	8	0	8	0
„ „ 250 to 300 „	9	0	9	0
„ of 300 and above	10	0	10	0

Vessels taking refuge are not liable to the chainage dues.

3. DUES ON GOODS.

British and foreign vessels pay 6*d.* a ton on all goods landed and loaded.

4. DUTY ON COAL.

7$\frac{1}{2}\frac{1}{10}$*d.* per ton on coal landed. Vessels belonging to Guernsey pay $\frac{1}{10}$th of a penny per bushel on coal landed.

Vessels belonging to the port of Guernsey are exempt from all harbour dues, except the duty on coal.

Gross amount of dues levied annually, on an average of the last nine years, 116*l.* 5*s.* 1*d.*

These are ancient dues levied by the Commissioners of Her Majesty's Woods and Forests as a pertinent of the Crown; they are expended on the repairs and maintenance of the harbour, the cost of which it is stated exceeds the revenue.

GUERNSEY AND ALDERNEY.

St. Peter Port, St. Sampson, and Braye (Alderney).

DESCRIPTION OF DUES AND CHARGES LEVIED FOR THE CROWN AND THE LIEUTENANT GOVERNOR OF THE ISLAND OF GUERNSEY, AT ST. PETER PORT, ST. SAMPSON, AND AT BRAYE (ALDERNEY).

Dues levied for the Crown and the Lieut.-Governor of Guernsey.

1. PASSES.—2*s.* on every vessel leaving the harbours of St. Peter Port, St. Sampson, and Braye (Alderney).

Gross amount levied in 1852 at St. Peter Port, and St. Sampson, 90*l.* 2*s.*

„ „ „ „ annually on an average of the last nine years at Braye (Alderney) 33*l.* 11*s.* 1*d.*

These are ancient dues confirmed by an Order in Council, dated the 20th May 1708. One moiety is payable to the Crown, and the other is received by the Lieutenant Governor of the Island of Guernsey and his representative at Alderney. The Crown's moiety of the dues levied at Guernsey is placed to the account of the Crown revenues of the island for general purposes; that levied at Braye (Alderney) is paid to the Commissioners of Her Majesty's Woods and Forests, and forms part of the general revenues of the Crown.

Appendix A a. Island of Guernsey, &c.—*cont.*

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Island of GUERNSEY, &c. in 1852.

Places within the Island of Guernsey, &c.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Island, &c.	Within the Island, &c.
		£ s. d.	£ s. d.	£ s. d.
St. Peter Port and St. Sampson.	States of the Island of Guernsey, for the Harbour of St. Peter Port - - -	3,145 14 5		
St. Peter Port -	Do. do. do. -	1,014 0 5		
St. Peter Port and St. Sampson.	Dues levied for the Crown and the Lieut. Governor of Guernsey - -	90 2 0	4,249 16 10	
St. Sampson -	States of the Island of Guernsey for the Harbour of St. Sampson - - -	*1,012 17 3	1,012 17 3	
Braye (Alderney)	Commissioners of Her Majesty's Woods and Forests - -	†116 5 1		
	Dues levied for the Crown and the Lieut. Governor of Guernsey - - - -	†33 11 1	149 16 2	5,412 10 3

* Annually on an average of the ten years ending 1852.
† Annually on an average of the last nine years.

Isle of Man.

ISLE OF MAN.

PARTIES WHO LEVY DUES ON SHIPS, OR ON GOODS CARRIED IN SHIPS, WITHIN THE ISLE OF MAN.

The Warden and Assistants of Dover Harbour (see Dover, First Report); the Ramsgate Harbour Trustees (see Ramsgate, First Report).

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, within the Isle of Man in 1852.

Places within the Isle of Man.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Isle of Man.	Within the Isle of Man.
		£ s. d.	£ s. d.	£ s. d.
Douglas - -	Warden and Assistants of Dover Harbour. (See First Report.)	0 7 3		
	Ramsgate Harbour Trustees. (See First Report.)	0 7 3	0 14 6	0 14 6

SUMMARY of the Gross Amounts (as far as ascertained) of the Dues levied on Ships, and on Goods carried in Ships, in the Channel Islands, and the Isle of Man, in 1852.

	£ s. d.
Island of:—	
Jersey - - - - - -	5,881 2 5
Guernsey, &c. - - - - -	5,412 10 3
Isle of Man - - - - -	0 14 6
TOTAL - -	11,294 7 2

APPENDIX B a. No. 1.

Appendix B a. No. 1.

Abstract of the Differential Dues on foreign vessels in 1852.

ABSTRACT of the AMOUNTS of the DIFFERENTIAL DUES levied on Foreign Unprivileged Vessels by the several LOCAL AUTHORITIES in the CHANNEL ISLANDS, in 1852.

Places and Titles of Local Authorities.	Differential dues levied on Foreign Unprivileged Vessels, in 1852.	
	By the several Local Authorities at each Place.	Total.
ISLAND OF GUERNSEY:	£ s. d.	£ s. d.
St. Peter Port and St. Sampson, States of the Island of Guernsey -	Nil.	—
	—	—

Differential Duties.

Summary of the United Kingdom.

SUMMARY of the Differential Duties on Foreign Vessels, in the United Kingdom and the Channel Islands, in 1852.

The United Kingdom and the Channel Islands.	Differential Dues on foreign privileged Vessels, &c. paid out of the Consolidated Fund in 1852.	Differential Dues levied on foreign unprivileged Vessels, &c. in 1852.
	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London) - - - -	22,540 3 8	502 2 0
In Ireland - - - -	2,547 17 11	36 4 5
In Scotland - - - -	580 16 11	20 4 8
In the Channel Islands - - -	—	—
Totals - - -	25,668 18 6	558 11 1
	26,227 9 7	

No. 2.

List of Exemptions.

APPENDIX B a. No. 2.

LIST of EXEMPTIONS, in whole or in part, from Charges on Ships, or on Goods carried in Ships, at the Ports in the CHANNEL ISLANDS.

Privileged Classes, Vessels, &c.	Places where the Privilege is exercised or claimed.	Tolls and Dues from which Exemption is wholly or in part allowed or claimed.
Vessels belonging to the Port of Guernsey.	Braye (Alderney) -	1. Tonnage dues, levied by the Commissioners of Woods and Forests. (See Appendix A., p. 397.) 2. Anchorage and chainage dues, levied by the Commissioners of Woods, &c. (See Appendix A., p. 397.) 3. Dues on goods, levied by the Commissioners of Woods, &c. (See Appendix A., p. 397.) 4. Duty on coal, levied by the Commissioners of Woods, &c. (See Appendix A., p. 397.)

APPENDIX C a.—ABSTRACT of the GROSS AMOUNTS of CHARGES levied on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in the CHANNEL ISLANDS in 1852; with a general Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ISLAND OF JERSEY:							
St. Helier - -	States of the Island of Jersey.	1. Harbour-master's Fees: Under an Act of the States of the Island of Jersey, dated 4th July 1836, and confirmed by an Order of His Majesty in Council, of the 3d August 1836, the States of the Island are entitled to levy for the payment of the salaries of the several harbour-masters in the island, the following rates and duties, viz.: 2*s.* on every vessel or boat of 24 tons or under. 1*d.* per ton on every vessel above 24 tons.	624 6 0	At St. Helier.			These dues are leviable, under an Act of the States of Jersey, dated 4th July 1836, confirmed by His Majesty in Council on the 3d August 1836, and an Act of the States of the 19th May 1840, confirmed by Her Majesty in Council on the 10th August of the same year, by the States of the Island of Jersey. The dues leviable under the Act of 1836 (the Harbour-master's fees levied at Gorey and St. Aubin excepted) are applicable to the current expenditure of the harbours of Jersey; those authorized by the Act of 1840 are to be appropriated to the improvement of the harbour of St. Helier, and to the payment of the principal and interest of the debt incurred in respect of such improvement. This debt amounted in 1854 to 44,486*l.* 3*s.* 11*d.* So soon as the principal and interest of the harbour debt shall have been paid off, the duties leviable under the Act of 1840 are to cease.
Gorey - -			Not stated	„ Gorey.			
St. Aubin - -			Not stated	„ St. Aubin.			
		2. Anchorage Dues: By the same Act of the States, confirmed by the same Order of His Majesty in Council, the States of the Island are authorized to levy on all vessels entering the harbours of the island the following duties: On coasting vessels, 4*d.* per ton. On vessels which do not arrive in the harbours of					It is stated that a portion of the cost of the harbour works has been provided for out of the revenue arising from duties on spirits and wines imported into the island. The amounts of the harbour-master's fees levied at Gorey and St. Aubin are appropriated by the harbour-masters at those places, as their salaries.

		the island more than six times in the year, 6*d.* per ton.	4,724 1 6	At St. Helier.			
			469 5 3	„ Gorey.			
		And by an Act of the States, dated the 19th May 1840, confirmed by Her Majesty in Council on the 10th August in the same year, the States of the Island are entitled to levy on vessels further rates and duties, as follows:	63 9 8	„ St. Aubin.			
				5,881 2 5	—	—	
		Vessels under 100 tons, 6*d.* per ton.					
		Vessels between 60 and 100 tons, 2*d.* per ton.					
		Steamers, 3*d.* per ton.					
Island of Guernsey, &c.:							
St. Peter Port and St. Sampson	The States of the Island of Guernsey.	1. Dues on Goods imported, applicable to the whole Island, (For schedule of dues, see Gen. Abstract, p. 394.)	1,922 3 6				These dues are leviable under Her Majesty's Order in Council, dated 14th November 1851, by the States of the Island of Guernsey, and the net proceeds of such dues, after the cost of collection, the payment of salaries, and the ordinary expenses of the harbour being provided for, are to be applied exclusively to defray the expenditure in respect of works designed for the improvement of the harbour of St. Peter Port, the estimated cost of which is 40,000*l.*, and when such expenditure shall have been defrayed, these dues are to cease.
		2. Tonnage Dues on vessels, applicable to the whole Island.	1,223 10 11				
		(For schedule of dues, see Gen. Abstract, p. 395.)	Not levied	Differential duty on foreign unprivileged vessels.			
		3. Anchorage and Chainage Dues, leviable at St. Peter Port only. (For schedule of dues, see Gen. Abstract, p. 395.)	791 5 6				Prior to the adoption of these dues, certain ancient dues comprehended under the title of "La Petite Coutume," were leviable under royal charters by the bailiff and jurats of Guernsey, and were applicable, in the first place, to the maintenance of the harbour, and, secondly, to the general wants of the island.
		4. Harbour-master's Fee, leviable at St. Peter Port only. (For schedule of dues, see Gen. Abstract, p. 395.)	222 14 11				
				4,159 14 10	(See Observations.)	467 19 6	Under this Order in Council these ancient dues, on the adoption of the before-mentioned tariff of dues, ceased and determined. When the cost of the harbour works shall have been defrayed, the bailiff and jurats are, by the same Order in Council, authorized to levy, in lieu of the "Petite Coutume," one

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in the Channel Islands in 1852, &c.– *cont.*

Places.	Titles of Authorities of Public Harbours.	Nature and Rates of Charges.	Amounts levied in 1852.		Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.	Observations.
			Under each Head of Charge.	Totals.			
ISLAND OF GUERNSEY, &c.—*cont.*			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
St. Peter Port and St. Sampson—*cont.*	States of the Island of Guernsey—*cont.*						half of the duties on goods imported, and of the tonnage dues, the anchorage and chainage dues, and the harbour-master's fee, such dues to be vested in perpetuity in the bailiff and jurats of the island, who are to apply the proceeds of the tonnage, anchorage, and chainage dues and harbour-master's fee to the harbour of St. Peter Port, and of the dues on goods imported, to the wants of the island in general. The differential duties on foreign unprivileged vessels are not in practice levied. The other revenues applied to the improvements in the harbour of St. Peter Port, consist of an impost on wine consumed in the island, which realized in 1852, 467*l.* 19*s.* 6*d.* There is no debt charged on the harbour revenues.
St. Sampson - -	States of the Island of Guernsey.	1. Dues on Stone and other Goods, shipped or exported, subject to certain conditions, for which see Observations. 2*d.* per ton on all stones or other goods loaded in the parishes of St. Sampson or the Vale, such 2*d.* per ton payable by the masters or owners of such vessels. 1*d.* per ton on all stones so loaded for exportation, such 1*d.* per ton payable by the merchant or other	1,009 16 8	Levied annually on an average of the last ten years.			The dues on stone and other goods shipped or exported at St. Sampson are leviable under Her Majesty's Orders in Council, dated the 31st July 1839 and the 24th October 1853, respectively. The first Order in Council directs that the proceeds of these duties are to be applied solely to the payment of the cost of the works contemplated at St. Sampson's Harbour, and are to be levied only during the period required for their completion. The second Order in Council authorizes the collection of these dues until payment out of their net produce, after providing for the cost of collection and the ordinary expenses of the harbour, of the following sums, viz.:—270*l.* 11*s.* 7*d.*, being the excess of the estimated cost of former improvements; 400*l.*, for clearing the bottom of the har-

		persons loading the said stones.				
		2. Harbour Dues: On all vessels entering the Harbour of St. Sampson, subject to certain conditions, for which see Observations. (For Schedule of Dues, see General Abstract, p. 396.)	*3 0 7	1,012 17 3	—	—
		TOTALS - -	—	11,053 14 6	—	467 19 6

bour; and 8,200*l.*, the estimated cost of certain new works in the harbour. So soon as such expenditure shall have been defrayed, these duties are to cease. During their continuance, a yearly account of these revenues, and of their application, is to be transmitted to the Lieutenant Governor of the Island.

The harbour dues are leviable under authority of Her Majesty's Order in Council, dated the 25th of November 1853, and are to constitute a permanent fund for the harbour of St. Sampson. Under this Order in Council, the ancient differential duties on English and foreign vessels were abolished.

The same Order in Council directs that, so long as the dues on stone and other goods shipped or exported at St. Sampson remain in force, such dues upon the cargo are to be entirely remitted in every case in which they shall not exceed the sum payable by the vessel in respect of the harbour dues; and in all cases where such dues on the cargo shall exceed the amount of the harbour dues, there shall be deducted therefrom a sum equal to the amount of such harbour dues.

There is no debt charged on the harbour revenues.

* The gross amount levied under the old schedule of harbour dues annually, on an average of the ten years ending 1852, was 3*l.* 0*s.* 7*d.* on vessels not registered in the Island of Guernsey. The new scale of dues is not yet in operation, but the ordinance for giving it effect is now preparing.

APPENDIX D a.—ABSTRACT of the GROSS AMOUNT of CHARGES levied on Ships, and on Goods carried in Ships, by the COMMISSIONERS OF HER MAJESTY'S WOODS AND FORESTS in the CHANNEL ISLANDS in 1852; with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places.	Parties who levy Dues.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amount applied to Harbour Purposes in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	
Braye (Island of Alderney)	Commissioners of Her Majesty's Woods and Forests.	1. Tonnage Dues: 1*d.* per ton of the registered tonnage on all vessels (not belonging to the port of Guernsey) entering the harbour. 2. Anchorage and Chainage Dues: (For schedule of dues, see General Abstract, p. 397.) 3. Dues on Goods: British and foreign vessels pay 6*d.* a ton on all goods landed and loaded. 4. Duty on Coal: $7\frac{1}{2}\frac{1}{16}$*d.* per ton on coal landed. Vessels belonging to Guernsey pay $\frac{1}{16}$th of a penny per bushel on coal landed. Vessels belonging to the port of Guernsey are exempt from all harbour dues, except the duty on coal.	—	116 5 1 Annually on an average of the last nine years.	116 5 1 (See Observations.)	These are ancient dues, levied by the Commissioners of Her Majesty's Woods and Forests as a pertinent of the Crown; they are expended on the repairs and maintenance of the harbour, the cost of which, it is stated, exceeds the revenue.
		TOTALS - -	—	116 5 1	116 5 1	

APPENDIX E a.—ABSTRACT of the GROSS AMOUNT of CHARGES levied on Ships, and on Goods carried in Ships, for the CROWN and the LIEUTENANT GOVERNOR of GUERNSEY in the CHANNEL ISLANDS in 1852 with a General Explanation of the Nature of those Charges, and the Purposes to which they are applicable.

Places.	Parties for whom the dues are levied.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Harbour Purposes in 1852.	Observations.
ISLAND OF GUERNSEY, &c.:						
St. Peter Port - -	The Crown and the Lieutenant Governor of Guernsey.	1. Passes:				These are ancient dues, confirmed by an Order in Council dated the 20th May 1708. One moiety is payable to the Crown, the other is received by the Lieutenant Governor of the Island of Guernsey, and his representative at Alderney. The Crown's moiety of the dues levied at Guernsey is placed to the account of the Crown revenues of the island for general purposes; that levied at Braye (Alderney) is paid to the Commissioners of Her Majesty's Woods and Forests, and forms part of the general revenues of the Crown.
St. Sampson - -		2*s.* on every vessel leaving the harbours of St. Peter Port, St. Sampson, and Braye (Alderney) - -	At St. Peter Port and St. Sampson.	90 2 0	—	
Braye (Alderney) -			At Braye (Alderney).	33 11 1	—	
		Total -	—	123 13 1	—	

Summary of Appendices C a. to E a.

SUMMARY of APPENDICES C a. to E a., being the aggregate of the GROSS AMOUNTS levied by AUTHORITIES of PUBLIC HARBOURS, by the COMMISSIONERS of HER MAJESTY'S WOODS and FORESTS, and for the Crown and the Lieut.-Governor of Guernsey, in the CHANNEL ISLANDS, and of the AMOUNTS applied out of such Revenues to MUNICIPAL and other NON-MARITIME PURPOSES, and to HARBOUR PURPOSES respectively, in 1852.

Classes of Corporations, &c., who levy Dues on Ships, or on Goods carried in Ships, &c.	Gross Amounts levied in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Corporation, &c. in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Authorities of Public Harbours.	11,053 14 6	—	11,053 14 6	467 19 6
The Commissioners of Her Majesty's Woods and Forests.	116 5 1	—	116 5 1	—
Dues levied for the Crown and the Lieut.-Governor of Guernsey.	123 13 1	123 13 1	—	—
TOTALS	11,293 12 8	123 13 1	11,169 19 7	467 19 6

APPENDIX Fa.

ABSTRACT of the DEBTS charged on the DUES levied on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in the CHANNEL ISLANDS; and the AMOUNTS and DESCRIPTION of other REVENUES (if any) given as SECURITY for such DEBTS, in 1852-3.

Places.	Titles of Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852-3.	Amounts levied on Ships, or on Goods carried in Ships, in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.	OBSERVATIONS.
ISLAND OF JERSEY:		£ s. d.	£ s. d.	£ s. d.	The anchorage dues are leviable, under an Act of the States of Jersey, dated 4th July 1836, confirmed by His Majesty in Council on the 3d August 1836, and an Act of the States of the 19th May 1840, confirmed by Her Majesty in Council on the 10th August of the same year, by the States of the Island of Jersey. The dues leviable under the Act of 1836 are applicable to the current expenditure of the harbours of Jersey; those authorized by the Act of 1840 are to be appropriated to the improvement of the harbour of St. Helier, and to the payment of the principal and interest of the debt incurred in respect of such improvement. This debt amounted in 1854 to 44,486*l.* 3*s.* 11*d.* So soon as the principal and interest of the harbour debt shall have been paid off, the duties leviable under the Act of 1840 are to cease.
St. Helier - - - -	States of the Island of Jersey.	In 1854, 44,486 3 11	*5,256 16 5* (See Observations.)	—	
Gorey - - -					
St. Aubin - - -					
	TOTALS -	44,486 3 11	5,256 16 5	—	

* Anchorage dues levied under the Acts of the States of 1836 and 1840.

APPENDIX A b.

Appendix A b.

Containing a Statement of the Particulars of the Nature and Amounts (as far as ascertained) of the Local Charges on Ships, and on Goods carried in Ships, levied within the Customs Port of London (the Dues levied by the Municipal Corporation of London excepted); of the Title and Authority in Law under which they are levied; the Purposes to which they are applicable; the Debts, if any, secured upon the same, and of the Exemptions, if any, from the Payment of such Charges.

London Customs Port.

CUSTOMS PORT OF LONDON.

The port of London extends from London Bridge, along the south bank of the River Thames to the "Round Tree" in the parish of Milton next Gravesend, the western limit of the Customs Port of Rochester, and along the north bank of the river to the west point of entrance to Billmeroy Creek, near Tilbury Fort, the western limit of the Customs Port of Maldon.

Parties who levy Dues or for whom Dues are levied on Ships or on Goods carried in Ships within this Port (the Municipal Corporation of London excepted).

The Marine Society, at London; the Warden and Assistants of Dover Harbour (see Dover, First Report); the Ramsgate Harbour Trustees (see Ramsgate, First Report); and the Russia Company (see Russia Company, Appendix F., First Report).

London.

LONDON.

The Marine Society.

Description of Dues and Charges levied for the Marine Society.

1. Dues on Fishing Vessels.

2*s.* on all fishing vessels, or vessels wholly or partly laden with fish for the London market, and passing the Nore with such fish, to be paid to the deputed clerk of the Collector of Customs in the port of London. (See s. 18. of Act 9 & 10 Vict. cap. cccxlvi.)

Gross amount levied in 1852, 607*l.* 8*s.*

Of this sum the collector is entitled to retain one fourth for his remuneration; the remaining three fourths are now payable to the Marine Society.

This tax was originally imposed in 1755 by the 29 Geo. 3. cap. 39. By that and a subsequent Act the sum of 2*s.* was made payable to the deputed clerk of the Collector of Customs, who was authorized to retain one fourth of the sum for his remuneration. The remaining three fourths were then to be paid to the trustees of the Westminster fish market.

The trustees of the Westminster Fish Market (which has long ceased to exist) were entrusted, under the 22 Geo. 2. cap. 49., 29 Geo. 2. cap. 39., and 33 Geo. 2. cap. 27., with, amongst other functions, that of appointing an inspector, whose duties were to enforce statutable regulations against forestalling and regrating in the fish market of London. The 2*s.* duty was originally imposed with the object of providing a fund for defraying the expenses of this officer, and he was empowered to see that the tax was paid to the deputed clerk.

The Westminster fish market ceased to exist as a market altogether; the site of the market was built over and converted into streets, and in 1790 the powers and duties of the trustees were put an end to, and their property was transferred to the Marine Society by the 30 Geo. 3. cap. 54.

The legislature of that day, instead of determining the tax, thought fit to continue it, and to direct that three fourths of the proceeds should in future be paid to the Marine Society, as it formerly had been paid to the trustees of the fish market. It was further provided by the Act 30 Geo. 3. c. 54., that the proceeds of the tax, after defraying the expenses of collection and the salary of inspector, whose duties had become confined to the collection of the tax, should be applied in the first instance to binding apprentices to fishermen. By the Billingsgate Market Act, 1846, 9 & 10 Vict. c. cccxlvi., the Act 30 Geo. c. 54., and former Acts, so far as they relate to the Billingsgate Market, are repealed, and by section 22. the proceeds of three fourths are made applicable to the general purposes of the Marine Society,—a charitable institution, incorporated by Act of Parliament in 1772, principally for the purpose of educating destitute boys, and fitting them out as apprentices to the sea.

	£	s.	d.
The gross amount of this tax levied during the last ten years, viz., from 1845 to 1854 inclusive, was	5,989	4	0
Whereof one fourth was retained by the collector	1,497	6	0
Received by the Marine Society	4,491	18	0
Paid by the Marine Society to their inspector	976	10	0
Net amount applied to their general purposes by the Marine Society	£3,515	8	0

From the above figures it will be seen that nearly 42 per cent. of the gross amount received is expended on the collection.

Dues are levied by the London Docks Company, St. Katharine Docks Company, the East and West India Docks Company, the Commercial and East Country Docks Company, the Grand Surrey Canal Docks Company, and the Regent's Canal Docks Company, but solely for the use of the several companies' works. They are trading companies.

London Docks, St. Katharine Docks, East and West India Docks, Commercial and East Country Docks, Grand Surrey Canal Docks, Regent's Canal Docks Companies.

SUMMARY of the Gross Amounts of the Dues (so far as they can be ascertained) levied on Ships, or on Goods carried in Ships, (exclusive of the dues levied by the Municipal Corporation of the City of London,) within the Customs Port of LONDON, in 1852.

Places within the Customs Port of London.	Parties who levy Dues at each Place.	Gross Amount levied in 1852 (as far as can be ascertained). By each Party who levies Dues.	At each Place within the Customs Port.	Within the Customs Port.
		£ s. d.	£ s. d.	£ s. d.
London -	Marine Society - - -	607 8 0		
	Warden and Assistants of Dover Harbour (see Dover, 1st Report) - - - -	4,923 2 1		
	Ramsgate Harbour Trustees (see Ramsgate, 1st Report) -	*9,104 15 4		
	Russia Company (see Appendix F., 1st Report) - - -	1,267 4 5		
			15,902 9 10	15,902 9 10
	London Docks Company -	Dues levied solely for the use of the several companies' works.		
	St. Katharine Docks Company -			
	East and West India Docks Company - - - -			
	Commercial and East Country Docks Company - - -			
	Grand Surrey Canal Docks Company - - - -			
	Regent's Canal Docks Company			

* For the year ending 31st March 1852.

SUMMARY OF THE UNITED KINGDOM, &c.

SUMMARY of the Gross Amounts (as far as ascertained) of the Dues levied on Ships, and on Goods carried in Ships, in the United Kingdom (exclusive of the Dues levied by the Municipal Corporation of the City of London), and in the Channel Islands, in 1852.

Summary of the United Kingdom, &c.

	£	s.	d.
At the English outports	739,352	7	0¼
In Ireland	126,634	0	6¾
„ Scotland	202,209	9	10¾
„ the Channel Islands	11,294	7	2
„ the Customs Port of London (exclusive of the dues levied by the Municipal Corporation of the City of London)	15,902	9	10
Total of the United Kingdom (the dues levied by the Municipal Corporation of London excepted) and of the Channel Islands	*1,095,392	14	5¾

* The Ramsgate "Passing Tolls," included in these figures are for the year ending 30th June 1852, and are less than those for the year ending the 24th June 1852 by the sum of 4*l.* 0*s.* 6½*d.*

APPENDIX Bb.—Abstract of the Gross Amount of Charges levied on Ships by Charitable or other Corporations or Companies in the Customs Port of London in 1852, and are applicable to Purposes not being Harbour, Municipal, or Town Purposes.

Places within each Customs Port.	Titles of Charitable Corporations.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.	Amounts applied to Maritime Purposes in 1852.	Amounts of other Revenues received by such Charitable, &c., Corporations, in 1852.	Observations.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
London Customs Port: London - -	The Marine Society.	1. Dues on Fishing Vessels: 2*s.* on all fishing vessels, or vessels wholly or partly laden with fish for the London market, and passing the Nore with such fish, to be paid to the deputed clerk of the Collector of Customs in the Port of London. (See s. 18 of Act 9 & 10 Vict. cap. cccxlvi.)	—	607 8 0	—	(Not stated.)	This tax was originally imposed in 1755 by the 29 Geo. 3. c. 39. By that and a subsequent Act, the sum of 2*s.* was made payable to the deputed clerk of the Collector of Customs, who was authorized to retain one fourth of the sum for his remuneration. The remaining three fourths were then to be paid to the trustees of the Westminster Fish Market. The trustees of the Westminster Fish Market (which has long ceased to exist) were entrusted, under the 22 Geo. 2. c. 49., 29 Geo. 2. c. 39., and 33 Geo. 2. c. 27., with, amongst other functions, that of appointing an inspector, whose duties were to enforce statutable regulations against forestalling and regrating in the fish market of London. The 2*s.* duty was originally imposed with the object of providing a fund for defraying the expenses of this officer, and he was empowered to see that the tax was paid to the deputed clerk. The Westminster Fish Market ceased to exist as a market altogether; the site of the market was built over and converted into streets, and in 1790 the powers and duties of the trustees were put on end to, and their property was transferred to the Marine Society by the 30 Geo. 3. c. 54. The Legislature of that day, instead of determining the tax, thought fit to continue it, and to direct that three fourths of the proceeds should in future be paid to the Marine Society, as it formerly had been paid to the trustees of the fish market. It was further provided by the Act 30 Geo. 3. c. 54., that the proceeds of the tax, after defraying the

TOTALS -	—	607 8 0	—	—				

expenses of collection and the salary of inspector, whose duties had become confined to the collection of the tax, should be applied in the first instance to binding apprentices to fishermen. By the Billingsgate Market Act, 1846, 9 & 10 Vict. c. ccexlvi., the Act 30 Geo. c. 54., and former Acts, so far as they relate to the Billingsgate Market, are repealed, and by section 22, the proceeds of three fourths are made applicable to the general purposes of the Marine Society,—a charitable institution, incorporated by Act of Parliament in 1772, principally for the purpose of educating destitute boys, and fitting them out as apprentices to the sea.

	£	s.	d.
The gross amount of this tax levied during the last ten years, viz., from 1845 to 1854 inclusive, was - - - -	5,989	4	0
Whereof one fourth was retained by the collector - - - -	1,497	6	0
	4,491	18	0
Received by the Marine Society - -	976	10	0
Paid by the Marine Society to their inspector			
Net amount applied to their general purposes by the Marine Society - - -	£3,515	8	0

From the above figures it will be seen that nearly 42 per cent. of the gross amount received is expended on the collection.

APPENDIX Cb.

Abstract of the Gross Amount of Charges levied on Ships, and on Goods carried in Ships (as far as ascertained), by Proprietors of Private or Proprietary Harbours and Docks in the Customs Port of London, in 1852; with a General Explanation of the Nature of those Charges, and the Purposses to which they are applicable.

Places within each Customs Port.	Description or Names of Proprietors of Proprietary Harbours &c.	Nature and Rates of Charges.	Amounts levied in 1852. Under each Head of Charge.	Amounts levied in 1852. Totals.			Observations.
London Customs Port:			£ s. d.	£ s. d.	£ s. d.	£ s. d.	
London - -	London Docks Company.	See Observations.	—	—	—	—	Dues are levied by these several companies, but solely for the use of their respective works. They are trading companies.
	St. Katharine Docks Company.						
	East and West India Docks Company.						
	Commercial and East Country Dock Company.						
	Grand Surrey Canal Docks Company.						
	Regent's Canal Docks Company.						
			—	—	—	—	

Summary of Appendices Bb. and Cb.

SUMMARY of APPENDICES Bb. and Cb., being the Aggregate of the Gross Amounts levied by Charitable or other Corporations or Companies, and (as far as ascertained) by Proprietors of Private or Proprietary Harbours and Docks, within the Customs Port of London, and of the Amounts applied out of such Revenues to Municipal and other Non-Maritime Purposes, and to Harbour Purposes respectively, in 1852.

Classes of Corporations, &c. who levy Dues on Ships, or on Goods carried in Ships, &c.	Gross Amounts levied in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Charitable Corporations, &c. -	607 8 0	607 8 0	—	*—
Totals - -	607 8 0	607 8 0	—	—
Proprietors of Private or Proprietary Harbours and Docks (as far as ascertained) - - -	†—	—	—	—
Totals - -	607 8 0	607 8 0	—	*—

* The particulars of the other revenues of the Marine Society have not been furnished.
† Exclusive of the dues levied solely for the use of harbour and dock works.

The United Kingdom and the Channel Islands, &c.

The United Kingdom (exclusive of the Municipal Corporation of the City of London) and the Channel Islands, &c.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, by Authorities of Public Harbours in the United Kingdom, and in the Channel Islands, &c., in 1852, &c.

Authorities of Public Harbours in the United Kingdom and the Channel Islands.	Gross Amounts levied in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Authorities of Public Harbours in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London).	*484,710 18 5	2,078 19 6	482,631 18 11	134,788 7 3½
„ Ireland - - -	†106,845 7 2½	†672 12 8	106,172 14 6½	12,250 15 8½
„ Scotland - - -	†161,872 0 4½	†876 0 1	160,996 0 3½	20,280 11 3½
„ The Channel Islands -	11,053 14 6	—	11,053 14 6	467 19 6
„ The Customs Port of London.	—	—	—	—
Totals - -	764,482 0 6	3,627 12 3	760,854 8 3	167,787 13 9½

* These figures include the Dover and Ramsgate Passing Tolls levied in Scotland and Ireland and the Isle of Man, amounting in the aggregate to 739*l.* 17*s.* 10½*d.*

† Exclusive of the sums payable to Municipal Corporations out of harbour revenues. These sums are included in the Abstract of the amounts levied or received by Municipal Corporations.

Abstract of the Gross Amounts of Charges levied on Ships, and on Goods carried in Ships, or received from revenues arising from such Charges, by each Municipal Corporation or other Town Authority in the United Kingdom (exclusive of the Municipal Corporation of the City of London), and in the Channel Islands, in 1852, &c.

Municipal Corporations or other Town Authorities in the United Kingdom and the Channel Islands.	Gross Amounts levied or received in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Municipal Corporation or other Town Authorities in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London).	163,799 2 7	152,185 13 0	11,613 9 7	310,955 4 4¾
„ Ireland - - -	4,053 9 5	2,835 10 8	1,217 18 9	36,150 19 5
„ Scotland - - -	*14,205 12 3½	13,262 16 11½	942 15 4	68,904 6 4
„ The Channel Islands - -	—	—	—	—
„ The Customs Port of London (the Municipal Corporation of London excepted).	—	—	—	—
Totals - -	182,058 4 3½	168,284 0 7½	13,774 3 8	416,010 10 1¾

* Exclusive of the dues levied by the Municipal Corporation of North Berwick.

The United Kingdom and the Channel Islands, &c.—*cont.*

ABSTRACT of the GROSS AMOUNTS of the CHARGES LEVIED on Ships, and on Goods carried in Ships, by Charitable or other Corporations or Companies, and applicable to purposes not being HARBOUR, MUNICIPAL or TOWN PURPOSES, in the United Kingdom and in the Channel Islands, in 1852, &c.

Charitable and other Corporations or Companies, &c.	Gross Amounts levied in 1852.	Amounts applied to Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by such Charitable Corporations, &c. in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London)	*33,774 12 7	†28,425 16 9	†5,348 15 10	‡6,168 5 2
In Ireland	—	—	—	—
In Scotland	1,407 11 11½	1,407 11 11½	—	‡1,907 17 4
In the Channel Islands	—	—	—	—
In the Customs Port of London.	607 8 0	607 8 0	—	‡—
TOTALS	35,789 12 6½	30,440 16 8½	5,348 15 10	‡ 8,076 2 6

* These figures include certain dues levied by the Trinity Corporation of Newcastle, in Scotland, amounting to 114*l.* 4*s.*

† Exclusive of the amount so applied by the Society of Merchant Venturers of Bristol; it follows that the sum of 28,425*l.* 16*s.* 9*d.* stated to have been applied to Non-maritime purposes in 1852, is in excess by that amount.

‡ Exclusive of the other revenues of the Hostmen of Newcastle, the Charities Trustees of Totnes, the Merchant Venturers of Bristol, the Russia Company, the Fraternity of Seamen in Perth, and the Marine Society of London.

ABSTRACT of the GROSS AMOUNT of the CHARGES LEVIED on Ships, and on Goods carried in Ships, as Special Taxes, at DUBLIN and CORK, in 1852, &c.

Dues levied as Special Taxes at Dublin and Cork.	Gross Amount levied in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour Purposes in 1852.	Amounts of other Revenues received by the Recipients of such Taxes in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
At Dublin and Cork	6,865 16 1	3,948 15 9	2,917 0 4	4,629 7 8

ABSTRACT of the GROSS AMOUNT of the CHARGES LEVIED on Ships by the CUMBRAE LIGHT TRUSTEES (Scotland), in 1852, &c.

Dues levied by the Cumbrae Light Trustees (Scotland).	Gross Amounts levied in 1852.	Amounts applied to Non-Maritime Purposes in 1852.	Amounts applied to Maritime Purposes in 1852.	Amounts of other Revenues received by the Cumbrae Light Trust in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cumbrae Light Trustees (Scotland).	5,116 12 7	—	5,116 12 7	41 2 10

The United Kingdom and the Channel Islands, &c.—*cont.*

ABSTRACT of the GROSS AMOUNT of the CHARGES LEVIED on Ships, and on Goods carried in Ships, at BRAYE (Alderney), by the COMMISSIONERS of Her Majesty's WOODS AND FORESTS, in 1852, &c.

The Commissioners of Her Majesty's Woods and Forests	Gross Amount levied in 1852.	Amount applied to Non-Maritime Purposes in 1852.	Amount applied to Harbour Purposes in 1852.
	£ s. d.	£ s. d.	£ s. d.
At Braye (Alderney) - -	116 5 1	—	116 5 1

ABSTRACT of the GROSS AMOUNT of CHARGES LEVIED on Ships in the CHANNEL ISLANDS for the CROWN and the LIEUT.-GOVERNOR of GUERNSEY, in 1852, &c.

Dues levied for the Crown and the Lieutenant Governor of Guernsey.	Gross Amount levied in 1852.	Amount applied to Non-Maritime Purposes in 1852.	Amount applied to Harbour Purposes in 1852.
	£ s. d.	£ s. d.	£ s. d.
In the Channel Islands - -	123 13 1	123 13 1	—

ABSTRACT of the GROSS AMOUNTS of CHARGES LEVIED on Ships, and on Goods carried in Ships (as far as ascertained), by PRIVATE INDIVIDUALS in PUBLIC HARBOURS in the United Kingdom and the Channel Islands, in 1852, &c.

Private Individuals in Public Harbours.	Gross Amounts levied in 1852.	Amounts applied to Harbour Purposes in 1852.
	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London).	2,096 6 5	*65 1 0
„ Ireland - - - -	80 0 0	20 0 0
„ Scotland - - - -	28 6 6	—
„ The Channel Islands - -	—	—
„ The Customs Port of London -	—	—
TOTALS - -	2,204 12 11	85 1 0

* The particulars of the amounts applied to harbour purposes have not been accurately ascertained.

ABSTRACT of the GROSS AMOUNTS of CHARGES LEVIED on Ships, and on Goods carried in Ships (as far as ascertained), by PROPRIETORS of PRIVATE or PROPRIETARY HARBOURS and DOCKS, in the United Kingdom and the Channel Islands, in 1852, &c.

Proprietors of Private or Proprietary Harbours and Docks.	Gross Amounts levied in 1852.	Amounts applied to Harbour Purposes in 1852.
	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London.)	*71,124 11 3	†19,298 15 0½
„ Ireland - - - -	*8,468 3 11	7,175 18 1
„ Scotland - - -	‡19,047 2 9¼	†5,412 14 1½
„ The Channel Islands - -	—	—
„ The Customs Port of London -	*—	—
TOTALS - -	98,639 17 11¼	31,887 7 3

* Exclusive of the dues levied only for the use of harbour and dock works.
† The particulars of the amounts applied to harbour purposes have not been accurately ascertained.
‡ Exclusive of the dues levied only for the use of harbour and dock works, under Acts of Parliament.

The United Kingdom and the Channel Islands, &c.—*cont.*

SUMMARY of the GROSS AMOUNTS of CHARGES LEVIED on Ships, and on Goods carried in Ships, in the United Kingdom (exclusive of the Dues levied by the Municipal Corporation of London) and in the Channel Islands, &c. in 1852, &c.

Classes of Corporations, &c., and Parties who levy Dues on Ships, or on Goods carried in Ships, or who are the Recipients of Revenues arising from such Charges.	Gross Amounts levied in 1852.	Amounts applied to Municipal and other Non-Maritime Purposes in 1852.	Amounts applied to Harbour or Maritime Purposes in 1852.	Amounts of other Revenues received by Authorities of Public Harbours, Municipal or other Town Authorities and Charitable Corporations, &c. in 1852.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Authorities of Public Harbours	764,482 0 6	3,627 12 3	760,854 8 3	167,787 13 9½
Municipal Corporations, and other Town Authorities (exclusive of the Municipal Corporation of the City of London)	182,058 4 3½	168,284 0 7½	13,774 3 8	416,010 10 1¾
Charitable Corporations	35,789 12 6½	30,440 16 8½	5,348 15 10	* 8,076 2 6
Special Taxes, levied at Dublin and Cork	6,865 16 1	3,948 15 9	2,917 0 4	4,629 7 8
Cumbrae Light Trustees (Scotland)	5,116 12 7	—	5,116 12 7	41 2 10
Commissioners of Her Majesty's Woods and Forests at Braye (Alderney)	116 5 1	—	116 5 1	—
Dues levied, for the Crown and the Lieutenant Governor of Guernsey, in the Channel Islands	123 13 1	123 13 1	—	—
TOTALS	994,552 4 2	206,424 18 5	788,127 5 9	596,544 16 11¼
Private Individuals in Public Harbours (as far as ascertained)	2,204 12 11	—	85 1 0	—
Proprietors of Private or Proprietary Harbours and Docks (as far as ascertained)	†98,639 17 11¼	—	†31,887 7 3	—
TOTALS of the United Kingdom (the dues levied by the Municipal Corporation of the City of London excepted) and of the Channel Islands, &c.	‡ 1,095,396 15 0¼	—	820,099 14 0	—

* See Note (‡), p. 415.
† See Notes (*, †, and ‡,) p. 416.
‡ The Ramsgate "passing tolls" included in these figures are for the year ending the 24th June 1852, and exceed those for the year ending the 30th June 1852 by the sum of 4*l.* 0*s.* 6½*d.*

ABSTRACT of the DEBTS CHARGED on the DUES LEVIED on Ships, and on Goods carried in Ships, by AUTHORITIES of PUBLIC HARBOURS in the United Kingdom and the Channel Islands, and the AMOUNTS of other REVENUES (if any) given as Security for such Debts, in 1852-3.

Authorities of Public Harbours.	Debts secured on the Dues levied on Ships, or on Goods carried Ships, in 1852-3.	Amounts of Dues levied on Ships, or on Goods carried in Ships, in 1852.	Amounts of other Revenues in 1852 (if any) given as Security for such Debts.
	£ s. d.	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London)	7,461,255 6 9¾	448,650 8 4½	123,327 15 8
In Ireland	1,120,774 0 10	101,590 5 1½	18,035 13 10½
In Scotland	2,065,000 15 1½	159,630 18 3½	19,306 5 0½
In the Channel Islands	44,486 3 11	5,256 16 5	—
In the Customs Port of London	—	—	—
TOTALS	10,691,516 6 8¼	715,128 8 2½	160,669 14 7

The United Kingdom and the Channel Islands—*cont.*

ABSTRACT of the DEBTS CHARGED on the DUES LEVIED on Ships, and on Goods carried in Ships, or on the Amounts received from such Revenues, by each MUNICIPAL CORPORATION or other TOWN AUTHORITY in the United Kingdom (the Municipal Corporation of the City of London excepted), and in the Channel Islands, and the AMOUNTS of other REVENUES given as Security for such Debts, in 1852–3.

Municipal Corporations and other Town Authorities.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts of Dues levied on Ships, or on Goods carried in Ships, or received from such revenues in 1852.	Amounts of other Revenues in 1852 given as Security for such Debts.
	£ s. d.	£ s. d.	£ s. d.
In England (exclusive of the Customs Port of London) -	1,635,938 1 9	148,875 12 11	252,484 14 4¼
In Ireland - - -	324,436 1 11	4,019 15 0	35,910 10 1
In Scotland - -	616,004 6 5	9,099 15 1½	63,302 17 5
In the Channel Islands - -			
In the Customs Port of London (the Municipal Corporation of the City of London excepted)			
TOTALS - -	2,576,378 10 1	161,995 3 0½	351,698 1 10¼

SUMMARY of the DEBTS CHARGED on the DUES LEVIED on Ships, and on Goods carried in Ships, in the United Kingdom (exclusive of the Debts charged on the Dues levied by the Municipal Corporation of the City of London), and in the Channel Islands, in 1852–3.

Classes of Corporations, &c. who levy Dues on Ships, or on Goods carried in Ships.	Debts secured on the Dues levied on Ships, or on Goods carried in Ships, in 1852–3.	Amounts of Dues levied on Ships, or on Goods carried in Ships, or received from such Revenues, in 1852.	Amounts of other Revenues in 1852 given as Security for such Debts.
	£ s. d.	£ s. d.	£ s. d.
Authorities of Public Harbours	10,691,516 6 8¼	715,128 8 2½	160,669 14 7
Municipal Corporations or other Town Authorities (exclusive of the Municipal Corporation of the City of London) -	2,576,378 10 1	161,995 3 0½	351,698 1 10¼
TOTALS of the United Kingdom (the Municipal Corporation of the City of London excepted) and of the Channel Islands -	13,267,894 16 9¼	877,123 11 3	512,367 16 5¼

INDEX.

Aberbrothwick, *App.* 83, 84, 88, 226, 256, 322, 382, 390.
———— Fraternity of Seamen, at, *App.* 88.
———— Harbour Trustees, *App.* 83, 84, 88, 256, 382.
———— Municipal Corporation, *App.* 88, 322, 382, 390.
Abercromby, Lord, Trustees of, *App.* 35, 44, 345.
Aberdeen, Earl of, *App.* 104, 109, 115, 227, 351.
Aberdeen, *App.* 97, 103, 226, 227, 232, 263, 323, 351, 382.
———— Harbour Commissioners, *App.* 97, 103, 227, 232, 263, 382.
———— Municipal Corporation, *App.* 101, 323.
Aberdour, *App.* 45, 53, 63, 346, 376.
Aberlady, *App.* 5, 24, 26, 342, 376.
Admiralty, Lords of, *Rep.* v.
Ailsa, Island or Craig of, *App.* 163, 200, 210.
Alderney, Island of, *Rep.* i, xiii; *App.* 394, 397, 398, 399, 404, 416, 417.
Allen, Lady Henrietta, *App.* 64, 70, 71, 348.
Alloa, *App.* 35, 36, 44, 226, 227, 229, 243, 316, 344, 380.
—— Ferry, *App.* 36.
—— Harbour Trustees, *App.* 35, 36, 44, 229, 243.
—— Island, *App.* 244.
Anderson, W., jun., Esq., tenant of, *App.* 64, 70, 71, 347.
Anstruther Easter, *App.* 45, 48, 63, 227, 229, 316, 330.
———— Municipal Corporation of, *App*, 45, 48, 63, 227, 229, 316.
Anstruther Wester, *App.* 45, 50, 63, 230, 318, 330.
———— Municipal Corporation of, *App.* 45, 50, 63, 230, 318.
Anstruther, Sir John, *App.* 230, 318.
Arbroath, *App.* 88, 258.
Arbuthnott, Lord, *App.* 96, 232, 350.
Ardenridden Point, *App.* 180.
Ardrishaig, *App.* 181, 196, 202, 299, 385.
Ardrossan, *App.* 202, 203, 210, 370, 376.
Arishaig Point, *App.* 180.
Arlister Point, *App.* 180.
Ardmore, Hill of, *App.* 175, 180.
Ardnamurchan, *App.* 131.
———— Point, *App.* 180.
Arran, Isle of, *App.* 163, 180, 202.
Auchinsterrie Drawbridge, *App.* 168.
Aultnahenrick Burn, *App.* 135, 275.
Avoch, *App.* 131, 144, 151, 361, 376.
Avon Water, *App.* 27, 35.
Ayr, *App.* 210, 226, 228, 304, 328, 350, 373, 386, 371.
—— Harbour Trustees, *App.* 210, 228, 304, 386.
—— Municipal Corporation, *App.* 210, 212, 328, 391.
Ayre Point, *App.* 161, 282.

Baird, William, Esq., *App.* 45, 53, 63, 227, 230, 231, 346.
Baldoon, *App.* 218, 219, 221, 374, 376.
Ballintraid, *App.* 131, 139, 151, 279.
Balmerino, *App.* 71, 80, 83, 348, 376.
Banff, *App.* 115, 116, 130, 226, 227, 233, 272, 353, 383.
—— Harbour Trustees, *App.* 115, 116, 130, 227, 233, 272, 383.
Barlochan, *App.* 221, 222, 225, 309, 384.
Barmore Point, *App.* 163, 180.
Belleport, *App.* 131, 139, 151, 361, 376.
Berwick-upon-Tweed, *App.* 1, 226, 227, 236, 338, 370.
Berwick, North, *App.* 5, 24, 26, 229, 315, 330, 414.
———— Municipal Corporation of, *App.* 5, 24, 26, 229, 315.
Berry, John, Esq., *App.* 72, 81, 83, 232, 349.
Billingsgate Market, *App.* 408, 411.
Bilmeroy Creek, *App.* 408.
Bishopton House, *App.* 175.
Blackpotts, *App.* 115, 122, 130, 233, 353, 376.
Blair, Edward H., Esq., *App.* 217, 338.
Blantyre, *App.* 175.
Boddam, *App.* 104, 109, 115, 227, 351, 376.
Boichhead Rocks, *App.* 114, 271.
Bonar Bridge, *App.* 131, 152.
Borrowstounness, *App.* 27, 34, 226, 227, 229, 241, 316, 338, 342, 380, 388.
———— Trustees of the Town and Harbour of, *App.* 27, 34, 229, 241, 380.
Bowling Bay, *App.* 168, 171, 175, 368, 376.
Bowmore (Islay Island), *App.* 163, 167, 367, 376.
Boyndie Burn, *App.* 116, 272.
Braye (Island of Alderney), *Rep.* xiii; *App.* 394, 397, 398, 404, 405, 416, 417.
Breadalbane, Marquess of, *App.* 181, 197, 202, 369.
Bridge of Perth, *App.* 64.
Bridgeness, Proprietor of the Harbour of, *App.* 27, 33, 34, 343, 376.
Bristol, Society of Merchant Venturers of, *App.* 415.
British Fisheries Society, *App.* 152, 160, 181, 195, 202, 228, 298, 363.
British White Herring Fishery, Commissioners of, *App.* 23, 314.
Brucehaven, *App.* 34, 343.
Buccleuch and Queensberry, Duke of, *App.* 5, 11, 26, 227, 340.
Buchanan, Andrew, Esq. *App.* 168, 174, 175, 368.
Buchanness Lighthouse, *App.* 110, 351.
Buckhaven, *App.* 45, 54, 63, 248, 381.
Buckie, *App.* 115, 122, 130, 353, 376.
Burghead, *App.* 131, 150, 151, 363, 376.
———— Proprietors of the Harbour of, *App.* 131, 150, 151, 363.
Burntisland, *App.* 45, 58, 60, 63, 231, 249, 319, 330, 381, 389.
———— Municipal Corporation, *App.* 45, 58, 60, 63, 231, 249, 319, 381, 389.
Bush Rocks, *App.* 114, 271.
Bute, Marquess of, *App.* 369.
Button Ness, *App.* 71, 83.

Cadell, H. Fras., Esq., *App.* 5, 24, 26, 342.
Caledonian Canal, 275.
———— Commissioners of, *App.* 135.
Caledonian and Crinan Canal Commissioners, *App.* 181, 196, 202, 299, 385.
Campbell, F.W.G. Esq., *App.* 115, 129, 130, 234, 355.
Campbell, John, Esq., *App.* 163, 167, 367.
Campbell, Robert, Esq., tenant of, *App.* 181, 197, 202, 369.
Campbeltown, *App.* 163, 167, 226, 228, 283, 325, 367, 384.
———— Harbour and Burgh Trustees, *App.* 163, 167, 228, 283, 384.
———— Municipal Corporation, *App.* 325.
Cambus, *App.* 35, 44, 345, 376.
Canna, *App.* 131, 180.
Cantire, Mull of, *App.* 163.
Carleton Bay, *App.* 210, 213.
Carncase Burn, *App.* 64, 71.
Carneveclan Point, *App.* 217, 375.
Carpow, *App.* 64, 71, 348, 377.
Cart, River, *App.* 326.
———— Trustees, *App.* 168, 172, 175, 234, 287, 380,
Carty, *App.* 218, 219, 221, 375, 377.
Cellardyke, *App.* 45, 50, 63, 231, 317, 320, 330.
———— Municipal Corporation of, *App.* 45, 63, 231, 320.
Charlestown, *App.* 27, 33, 34, 343, 377.
Christie, C. M., Esq., *App.* 45, 54, 63, 230, 346.
Christie, Mr., of Durie, *Rep.* iv.
Cloch, the (Frith of Clyde), *App.* 171, 334.
Clarkburn, *App.* 329.
Clyde, River, Trustees, *Rep.* xi, xii; *App.* 168, 175, 234, 235, 284, 337, 384.
Cockenzie, *App.* 5, 24, 26, 342, 377.
Coigny, Duc de, *App.* 210, 212, 373.
Colonsay, Island of, *App.* 163, 180.
Colvile, A., Esq., *App.* 27, 31, 34, 342.
Commercial and East Country Docks Company, *Rep.* i; *App.* 409, 412.
Commissioners of British White Herring Fishery, *App.* 23, 314.
Commissioners of Caledonian Canal, *App.* 135.
Commissioners of Caledonian and Crinan Canal, *App.* 181, 196, 202, 299, 385.
Commissioners of the Forth Navigation, *App.*
Commissioners of Highland Roads and Bridges, *App.* 131, 143, 151, 278, 358.
Commissioners of Woods and Forests, *App.* 394, 397, 398, 404, 406, 414, 417.
Corshill Point, *App.* 163.
Craignish, Loch, *App.* 180, 181.
———— Point, *App.* 163, 180, 181.
Craigwood, Burn, *App.* 143, 325.
Crail, *App.* 45, 50, 54, 60, 63, 231, 250, 317, 318, 346, 381.
———— Municipal Corporation of, *App.* 45, 60, 63, 250, 381.
Cramond, *App.* 5, 24, 26, 341, 377.
Cramond Water, *App.* 5, 27.
Crinan, *App.* 181, 196, 202, 299, 385.
———— Canal, *App.* 180, 181.
———— Loch, *App.* 180, 181.
Cromarty, *App.* 131, 140, 151, 277, 381.
———— Harbour Trustees, *App.* 131, 140, 151, 277, 381.
Crombie Point, *App.* 27, 31, 34, 342, 377.

Cullen, *App.* 115, 121, 130, 233, 353, 377.
Cumbrae Light Trustees, *Rep.* xii; *App.* 168, 171, 175, 180, 181, 202, 228, 285, 336, 385, 415, 417.
Cumbrae, Little, Island of, *Rep.* xii; *App.* 171, 334.
Cumming, John, representatives of, *App.* 175, 290, 385.
Cuninghame, Robert, Esq., *App.* 202, 209, 210, 373.

Dalbeattie, *App.* 221, 222, 225, 309.
——— Committee of Shipowners, *App.* 221, 222, 225, 309.
Dalmarnock, *App.* 168.
Dalmere, *App.* 139.
Dalmuir Burn, *App.* 170, 234, 285.
Dingwall, *App.* 131, 149, 151, 278.
——— Municipal Corporation, *App.* 131, 149, 151, 278.
Dougall, W. S., Esq., *App.* 80, 348.
Douglas (Isle of Man), *App.* 395.
Dover Harbour, Warden and Assistants of, *Rep.* i; *App.* 1, 5, 26, 27, 34, 35, 44, 45, 63, 64, 72, 83, 88, 89, 97, 103, 104, 116, 130, 151, 152, 160, 162, 163, 167, 168, 175, 181, 202, 210, 212, 213, 218, 221, 225, 398, 408, 409.
Dover Passing Tolls, *Rep.* ii, vii, xiv; *App.* 414.
Doveron River, *App.* 116, 273.
Downey Point, *App.* 27, 45.
Drumore, *App.* 213, 215, 217, 373, 377.
Duff, Vice Admiral Archibald, *App.* 131, 139, 151, 234, 361.
Duffus, John, and Co., *App.* 151, 363.
Duhaertach, *App.* 180.
Dumbarton, *App.* 170, 175, 178, 180, 234, 235, 281, 285.
——— Castle, *App.* 168, 170.
——— Municipal Corporation, *App.* 175, 178, 180, 234, 281.
Dumbarton, *Rep.* xi; *App.* 170, 285.
——— Castle, *App.* 168, 170.
Dumbuck, Hill of, *App.* 175.
Dumfries, *App.* 221, 225, 226, 308, 384.
Dunan Point (Isle of Skye), *App.* 180.
Dunbar, *App.* 5, 17, 313, 388.
——— Municipal Corporation of, *App.* 5, 17, 26, 313, 388.
Dundee, *Rep.* viii; *App.* 71, 72, 83, 226, 232, 254, 321, 330, 348, 381, 390.
——— Harbour Trustees, *App.* 71, 72, 83, 254, 382.
——— Municipal Corporation of, *App.* 71, 79, 83, 232, 321, 390.
——— Town Clerk of, *App.* 71, 79, 83, 321.
Dunglas Quay, *App.* 168, 174, 175, 368, 377.
Dunmore, *App.* 35, 44, 345, 377.
——— Earl of, *App.* 35, 44, 343.
Durham, Mrs. D. C., *App.* 45, 52, 63, 227, 345.
Durie, *Rep.* iv.
Dusker Rocks, *App.* 180.
Dysart, *App.* 45, 55, 63, 227, 230, 318, 330, 389.
——— Municipal Corporation, *App.* 45, 55, 63, 227, 230, 318, 389.

Earn River, *App.* 64.
East and West India Docks Company, *Rep.* i; *App.* 409, 412.
East Tarbert, *App.* 163, 167, 367, 376.
Edinburgh, *Rep.* ix; *App.* 8, 9, 229.
——— Municipal Corporation, *App.* 312, 388.
——— Town Council, *Rep.* ix.
Edinburgh, Perth, and Dundee Railway Company, *App.* 45, 51, 60, 63, 230, 249, 345, 381.
Egerness Point, *App.* 329.
Eglinton and Wilton, Earl of, *App.* 171, 202, 203, 210, 335, 370.
Elgin and Kincardine, Trustees of, Earl of, *App.* 27, 33, 34, 343.
Elgin, Municipal Corporation, *App.* 139, 358.
Elie, *App.* 45, 53, 63, 227, 230, 231, 346, 377.
Erskine, Sir Thos., Bart., *App.* 72, 83, 349.
Eyemouth, *Rep.* x; *App.* 1, 236, 336, 380.
——— Fort, *App.* 3, 236.
——— Harbour Trustees, *App.* 1, 5, 227, 236, 380.
——— Superior of the Barony of, *App.* 1, 4, 338.

Fallin, *App.* 35, 42, 44, 344, 377.
Farquhar, James, Esq., *App.* 89, 95, 97, 227, 232, 350.
Ferryden, *App.* 93, 232, 262.
Ferry-Port-on-Craig, *App.* 80, 348.
Fife, Earl of, Trustees of, *App.* 115, 125, 130, 227, 234, 354.
Fifeness, *App.* 45, 71.
Findhorn, *App.* 131, 144, 151, 361, 376.
Fishermen's Society (Buckhaven), *App.* 45, 54, 63, 248, 381.
Fisherrow, *App.* 5, 13, 26, 227, 229, 239, 380.
——— Harbour, Commissioners of, *App.* 5, 13, 26, 227, 229, 239, 380.
Flannan Islands, *App.* 163.
Forbes, Sir John Stewart, *App.* 104, 114, 115, 353.
Fort William, *App.* 131.
Forth and Clyde Canal, *App.* 168.
Forth and Clyde Navigation Company, *Rep.* xi; *App.* 35, 170, 171, 227, 285, 343, 386.
Forth Navigation Commissioners, *App.* 35, 38, 44, 227, 244, 380.
Fortrose, *App.* 131, 140, 151, 325.
——— Municipal Corporation, *App.* 131, 140, 151, 325.
Fraserburgh, *App.* 104, 111, 115, 227, 233, 271, 383.
——— Harbour Commissioners, *App.* 104, 111, 115, 227, 233, 383.
Fraternity of Seamen in Perth, *Rep.* xi; *App.* 64, 69, 71, 331.
Fyne, Loch, *App.* 180, 181.

Galloway, Earl of, *App.* 218, 219, 221, 374, 375.
——— Mull of, *App.* 213.
Gardenstown, *App.* 116, 129, 130, 234, 355, 377.
Garliestown Harbour, *App.* 218, 219, 221, 308, 386.
——— Committee of Management, *App.* 218, 219, 221, 308, 386.
Garmouth, *App.* 115, 116, 130, 358, 377.
Garvale Point, *App.* 167, 367.
Garvel Point, *App.* 191, 294.
Gatehouse, *App.* 218, 220, 221, 375, 377.
Gillespie Burn, *App.* 213, 218.
Girvan, *App.* 210, 212, 373, 377.
Glasgow, *App.* 168, 175, 226, 228, 234, 284, 326, 336, 366, 384, 391.
——— Town Council of, *App.* 176.
Gordon, Sir William, Bart., *App.* 115, 122, 130, 353.
Gorey (Jersey), *App.* 393, 394, 400, 404.
——— Harbour-master of, *App.* 394, 400.
Gourdon Harbour, *App.* 89, 95, 97, 227, 232, 350, 376.
Gourock, *App.* 181, 197, 202, 235, 300, 338, 385.
——— Harbour Company, *App.* 181, 197, 202, 235, 300, 385.
——— Superior of the Barony of, *App.* 200, 338.
Grand Surrey Canal Docks Company, *Rep.* i; *App.* 405, 412.
Grangemouth, *App.* 35, 226, 327, 343, 376.
Granton, *App.* 5, 11, 26, 227, 340, 376.
——— Ferry, *App.* 60, 381.
Greenhill, Mrs. Ann, tenant of, *App.* 64, 70, 71, 347.
Greenock, *Rep.* viii, xii; *App.* 171, 180, 181, 202, 226, 228, 235, 293, 327, 330, 336, 338, 369, 385, 391.
——— Municipal Corporation, *App.* 181, 191, 202, 228, 235, 303, 327, 385, 391.
——— Town Council, *Rep.* ix, xii.
——— Harbour Trustees, *App.* 171.
——— Whale Fishery Buildings, *App.* 175, 180.
Guardbridge, *App.* 71, 83, 349, 377.
Guernsey, *Rep.* i, xiii; *App.* 394, 398, 399, 401, 404.
——— Governor of, *Rep.* xiii.
——— Lieutenant Governor of, *Rep.* xiii; *App.* 394, 398, 403, 405, 406, 416, 417.
——— States of the Islands of, *App.* 394, 396, 398, 399, 401.
Guildry Incorporation of Perth, *Rep.* xi, xii; *App.* 64, 69, 71, 331.
Gunsgreen Ends, *App.* 3, 236.

Haddington, Municipal Corporation of, *App.* 24, 342.
Hamilton and Brandon, Duke of, *App.* 27, 30, 34, 338.
Hebrides or Western Isles, *App.* 163.
Helensburgh, *App.* 181, 194, 202, 297.
——— Municipal Corporation of, *App.* 181, 194, 202, 297.
Helmsdale, *App.* 152, 153, 160, 228, 364, 376.
Henderson, David, Esq., *App.* 64, 70, 71, 348.
Hern, Island of, *App.* 394.
Highland Roads and Bridges, Commissioners of, *App.* 131, 143, 151, 278, 358.
Holburnhead, *App.* 157, 280.
Hopeman, *App.* 131, 139, 151, 234, 361, 377.
Hostmen of Newcastle, *Rep.* xii; *App.* 415.
Hull, Trinity House of, *Rep.* xii.
Hunter, James, Esq., Trustees of, *App.* 181, 197, 202, 369.
Hunter's Quay, *App.* 181, 197, 202, 369, 377.
Hysher, Island of, *App.* 180.

Inch Rocks, *App.* 114, 271.
Inglis, C. H. C., Esq., *App.* 5, 24, 26, 341.
Inglis, Mrs. Mary, *App.* 64, 70, 71, 347.
Inshanks Park, *App.* 217, 375.
Inverary, *App.* 181, 193, 202, 235, 327, 330, 391.
——— Municipal Corporation, *App.* 181, 193, 202, 235, 327.
Invergordon, *App.* 131, 139, 151, 360, 376.
Inverkeithing, *App.* 27, 31, 34, 227, 229, 316, 330, 388.
——— Municipal Corporation of, *App.* 27, 31, 34, 227, 229, 316, 388.
Inverness, *App.* 131, 151, 226, 228, 234, 275, 330, 334, 358, 383, 390.

Inverness Harbour Trustees, *App.* 131, 151, 234, 275, 383.
——— Municipal Corporation, *App.* 134, 324, 386.
Irvine, *App.* 202, 203, 210, 226, 228, 235, 302, 328, 330, 370, 385.
——— Harbour Trustees, *App.* 202, 203, 210, 228, 302, 385.
——— Municipal Corporation, *App.* 235, 328.
Islay, Island of, *App.* 163, 167, 180.
Isle of Man, *Rep.* i, xiii, xiv; *App.* 398, 414.

Jersey, *Rep.* i. *App.* 393, 394, 400, 407.
——— States of the Island of, *App.* 393, 394, 400, 407.
Jura, Island of, *App.* 163, 180.
Johnshaven, Harbour of, Proprietor of the, *App.* 89, 94, 97, 349, 377.

Kersie, *App.* 245.
Keith, Lord, Trustees of, *App.* 35, 43, 44, 344.
Kilmory Quay, *App.* 181, 201, 202, 370, 377.
Kiln Haugh Bridge, *App.* 3, 236.
Kincardine, *App.* 35, 43, 44, 344, 376.
Kinghorn and Pettycur, *App.* 45, 51, 63, 230, 345, 376.
King's Barns, *App.* 72, 83, 349, 377.
Kingston, *App.* 115.
Kingoodie, *App.* 72, 81, 83, 349, 377.
Kinnaird, Lord, tenant of, *App.* 64, 69, 71, 347.
Kirk Andrew Burn, *App.* 218, 221.
Kirkcaldy, *App.* 45, 63, 226, 227, 229, 247, 317, 330, 345, 381, 389.
——— Harbour Commissioners, *App.* 45, 63, 229, 247, 381.
——— Municipal Corporation, *App.* 316, 389.
Kirkcudbright, *App.* 221, 223, 225, 309, 386.
——— Municipal Corporation, *App.* 221, 223, 225, 309, 386.
Kirkwall, *App.* 160, 162, 226, 234, 282, 367, 384.
——— Harbour Trustees, *App.* 160, 162, 234, 282, 384.
Knapdale, *App.* 163, 180, 181.
Knockford, *App.* 172.

Largo, *App.* 45, 52, 63, 227, 345, 377.
Largs, *App.* 181, 197, 202, 370, 377.
——— Harbour Company, *App.* 181, 197, 202, 370.
Leck Robie, *App.* 156, 366.
Leith, *Rep.* ix; *App.* 5, 26, 226, 227, 229, 237, 312, 330, 332, 340, 380, 388.
——— Commissioners for the Harbour and Docks of, *App.* 5, 26, 227, 229, 237, 380.
——— Municipal Corporation, *App.* 312, 388.
——— Town Council, *Rep.* ix.
——— Trinity Corporation of, *Rep.* xi; *App.* 5, 9, 26, 332.
Lerwick, *App.* 162.
Leven, *Rep.* iv; *App.* 45, 54, 63, 230, 346, 377.
Limekilns, *App.* 34, 343.
Lismore, Island of, *App.* 181.
Little Cumbrae, Island of, *Rep.* xii; *App.* 171, 334.
Little Ferry, *App.* 152, 155, 160, 228, 366, 376.
Lochaline, *App.* 181, 201, 202, 370, 377.
Lochgoil and Lochlong Steamboat Company, *App.* 201, 370.
Lochgoilhead, *App.* 181, 201, 202, 370, 377.
——— Pier Company, *App.* 181, 201, 202.
Lochryan, *App.* 213.
London, *Rep.* i, ii; *App.* 408, 409, 410, 414, 415, 416, 418.
——— Bridge, *App.* 408.
——— Docks Company, *Rep.* i; *App.* 409, 412.
Lord President, the, *Rep.* v.
Lossiemouth. *See* Stotfield and Lossiemouth.
Low, Mr. Thomas, *App.* 72, 81, 83, 349.
Lybster, *App.* 152, 157, 160, 367, 377.

Macdoual, Col. James, *App.* 213, 216, 217, 373.
Macduff, *App.* 115, 125, 130, 227, 234, 355, 376.
——— Gas Company, *App.* 355.
Mackenzie, Lady, *App.* 131, 144, 151, 361.
Macleod, R. B. Æ., Esq., *App.* 131, 139, 151, 360.
Mac Ninian's Point, *App.* 166, 283.
Magdalena Burn, *App.* 17.
Man, Isle of, *Rep.* i, xiii, xiv; *App.* 398.
Mar, *App.* 244.
Marine Society, *Rep.* ii, xii; *App.* 408, 409, 410, 415.
Maxwell, Sir William, Bart., *App.* 218, 219, 221, 375.
Mealdarroch Point, *App.* 167, 367.
Merchant Venturers of Bristol, *App.* 415.
Merlingford, *App.* 326.
Methill, *App.* 45, 54, 63, 347, 377.
Millport, *App.* 181, 195, 202, 235, 369, 377.
——— Harbour Company, *App.* 181, 195, 202, 235, 369.
Monkland Basin, *App.* 168.
Montrose, *App.* 89, 226, 227, 232, 259, 323, 330, 349, 382, 390.
——— Harbour Trustees, *App.* 89, 232, 259, 382.
——— Municipal Corporation, *App.* 323, 390.
Morrison, James, Esq., *App.* 163, 167, 367.
Morrison's Haven, *App.* 5, 17, 26, 341, 377.
Morton, Earl of, *App.* 45, 53, 63, 346.
Morven, *App.* 180.
Moydart, Loch, *App.* 180.
——— Kinloch, *App.* 180.
Muirhouse, *App.* 12, 340.
Muirtown, *App.* 135.
Muirtown Locks, *App.* 275.
Mull of Cantire, *App.* 163.
Munro, H. A. J., Esq., *App.* 131, 144, 151, 361.
Murray, H. G. S., Esq., *App.* 220, 221, 377.
Murray, H. G. S., Esq., *App.* 375.
Musselburgh, Municipal Corporation of, *App.* 5, 13, 26, 227, 229, 239, 380.

Nairn, *App.* 131, 145, 151, 234, 325, 330, 391.
——— Municipal Corporation, *App.* 131, 145, 151, 234, 325, 391.
Narown, Island of, *App.* 163.
Navidale, *App.* 155, 365.
Newark, Castle of (River Clyde), *App.* 170, 285.
Newburgh, *App.* 64, 70, 71, 97, 103, 347, 351.
——— Commercial Company, *App.* 97, 103, 351, 377.
New Burn, *App.* 202, 210.
Newcastle, Hostmen of, *App.* 415.
——— Trinity House of, *App.* 27, 35, 44, 64, 72, 83, 97, 103, 104, 115, 131, 151, 415.
New Mill Burn, *App.* 35.
New Pans of Kincardine, *App.* 27.
Newport, *App.* 72, 81, 83, 232, 349, 377.
Nith, Commissioners for Improvement of Navigation of, *App.* 221, 225, 308, 386.
North Berwick, *App.* 5, 24, 26, 229, 315, 414.
——— Municipal Corporation of, *App.* 5, 24, 26, 229, 315.

Oaken Head, *App.* 167, 367.
Oban, *App.* 181, 197, 202, 369, 377.
Ogilvy, Thomas, Esq., *App.* 131, 151, 279.
Old Wick Castle, *App.* 153, 361.
Orde, Sir J. Powlett, *App.* 181, 201, 202, 370.
Orkney Islands, *App.* 160.
Oronsay, Island of, *App.* 163.
Otter or Outer Buoy Point, *App.* 166, 283.

Paisley, *App.* 168, 172, 175, 287, 384.
——— Municipal Corporation, *App.* 172, 287, 384.
Palmer Cove, *App.* 116, 129, 273, 355.
Papa Westrey, *App.* 160, 162, 367, 377.
Paterson, Peter, Esq., *App.* 64, 70, 71, 348.
Peckhorn, *App.* 329.
Perth, *App.* 64, 71, 226, 227, 232, 252, 320, 330, 335, 347, 381, 389.
——— Fraternity of Seamen in, *Rep.* xi; *App.* 64, 69, 71, 335.
——— Guildry Incorporation of, *App.* 64, 69, 71, 335.
——— Harbour Commissioners, *App.* 64, 71, 227, 232, 252, 381.
——— Municipal Corporation, *App.* 320, 389.
Peterhead, *App.* 104, 115, 226, 227, 232, 267, 323, 351, 381.
——— Harbour Trustees, *App.* 104, 115, 227, 232, 267, 381.
——— Municipal Corporation, *App.* 108, 268.
Pettycur. *See* Kinghorn and Pettycur.
Pitfour (Cairnie Pier), *App.* 64, 69, 71, 347, 377.
Pittenweem, *App.* 45, 56, 63, 227, 230, 231, 319, 330, 389.
——— Municipal Corporation, *App.* 45, 56, 63, 227, 230, 231, 318, 389.
Pitullie, *App.* 104, 114, 115, 353, 377.
Pladda, *App.* 163, 202.
Polgavie, *App.* 64, 69, 71, 347, 377.
Poppletrees, *App.* 245.
Port Allen, *App.* 64, 70, 71, 348, 377.
Portavadie, *App.* 373.
Port Craufurd, *App.* 202.
Port Crawford, *App.* 180.
Port Dundas, *App.* 172, 368, 376.
Port Glasgow, *Rep.* xii; *App.* 175, 180, 226, 228, 235, 290, 326, 330, 385, 391.
——— Harbour of, Trustees of, *App.* 175, 180, 228, 235, 290, 385.
——— Municipal Corporation of, *App.* 175, 180, 326, 391.
——— Town Council of, *App.* 175, 326.
Port Gordon, *App.* 115, 123, 130, 354, 376.
Port Gower, *App.* 155, 365.
Portland, Duke of, *App.* 202, 205, 210, 228, 371.
Port Logan, *App.* 213, 216, 217, 373, 376.
Portmahomack, *App.* 131, 143, 151, 278.
Portnacrosh, *App.* 181.
Port Patrick, *App.* 217, 338.
Portsoy, *App.* 115, 120, 130, 233, 353, 377.
Port William, *App.* 218, 219, 221, 375, 377.
Pow of Higginsneuk, *App.* 35.
Powgarcie, *App.* 64, 71.
Powk Burn, *App.* 104, 115.
Preston Grange, *App.* 17, 341.

Raasey, *App.* 131.
Ramsay, C. W. R., Esq., Lessee of, *App.* 35, 42, 44, 344.
Ramsgate Harbour Trustees, *Rep.* i; *App.* 1, 5, 26, 27, 34, 35, 44, 45, 63, 64, 72, 83, 86, 89, 97, 103, 104, 116, 130, 151, 152, 160, 162, 163, 167, 168, 175, 181, 202, 210, 212, 213, 218, 221, 225, 398, 408, 409.
Ramsgate Passing Tolls, *Rep.* ii, vii, xiv; *App.* 414.
Ransa, Loch, *App.* 163.
Ravenshaugh Burn, *App.* 17.
Red Head, *App.* 83, 89.
Regent's Canal Docks Company, *Rep.* i; *App.* 409, 412.
Renfrew, *App.* 168, 174, 175, 235, 326, 330, 391.
——— Municipal Corporation, *App.* 168, 174, 175, 235, 326, 391.
Renfrew Old Ferry, *App.* 170, 285.
Rhw Stoer, *App.* 131.
Richardson, Sir John, tenant of, *App.* 64, 69, 71, 347.
Richmond, Duke of, *App.* 115, 116, 123, 130, 354, 358.
Rinns of Islay, Point of, *App.* 163.
Rona, Island of, *App.* 163.
Rosehearty, *App.* 104. 114, 115, 323, 330.
——— Municipal Corporation, *App.* 104, 114, 115, 323.
Rosemarkie Burn, *App.* 143, 325.
——— *App.* 325.
Ross, George, Esq., *App.* 131, 139, 151, 361.
Rothesay, *App.* 181, 192, 202, 297, 385.
——— Harbour Trustees, *App.* 181, 192, 202, 297, 385.
Round Tree (Kent), *App.* 408.
Russia Company, *App.* 408, 409, 415.

Saltcoats, *App.* 202, 208, 210, 228, 303, 373, 377, 385.
——— Harbour Trustees, *App.* 202, 208, 210, 228, 303, 385.
Sandhaven, *App.* 104, 114, 115, 353.
Sand House, Carleton Bay, *App.* 210, 213.
Sark, Island of, *Rep.* i, xiii; *App.* 394.
—— River or Water of, *App.* 221.
Scott, David, Esq., *App.* 94, 97, 349.
Scrabster, *App.* 152, 157, 160, 279, 383.
——— Harbour Trustees, *App.* 152, 157, 160, 279, 383.
Seafield, Earl of, *App.* 115, 120, 121, 122, 130, 233, 353.
Shaw's Water Company, *App.* 191, 202.
Shetland Islands, *App.* 162.
Sinclair, John, Esq., *App.* 181, 201, 202, 370.
Sinclair, Temple, Esq., *App.* 152, 157, 160, 367.
Skerries, the, *App.* 160.
Skerryvore, *App.* 180.
Skipness, Point of, *App.* 163.
Skye, *App.* 131.
Sleat Point, *App.* 180.
South Esk River *App.* 93, 232, 262.
Southerness Point, *App.* 221.
Spey River, *App.* 115, 131.
Stair, Earl of, *App.* 213, 215, 217, 373.
Stewart, F. A., Esq., tenant of, *App.* 71, 80, 83, 348.
Stewart, H. Esq., *App.* 71, 80, 83, 349.
Stirling, *App.* 35, 38, 227, 244, 316, 330.
——— Municipal Corporation, *App.* 316.
Stockingfield, *App.* 168.
Stone of Assynt, *App.* 152.
Stonehaven, *App.* 97, 103, 265, 383.
——— Harbour Commissioners, *App.* 97, 103, 265, 383.
——— Town Council of, *App.* 103.
Stornoway, *App.* 163.
Stotfield and Lossiemouth, *App.* 131, 135, 151, 228, 358, 376.
——— Harbour Company, *App.* 131, 135, 151, 228, 358.
St. Abbs Head, *App.* 1, 5.
St. Andrews, *App.* 71, 79, 83, 232, 321, 330, 390.
——— Municipal Corporation of, *App.* 71, 79, 83, 232, 321, 390.
St. Aubin (Jersey), *App.* 393, 394, 400, 407.
——— Harbour-master of, *App.* 394, 400.
St. Davids, Proprietor of the Harbour of, *App.* 27, 32, 34, 342, 377.
St. Helier (Jersey), *App.* 393, 394, 400, 407.
St. Katherine's Docks Company, *Rep.* i; *App.* 409, 412.
St. Monance, *App.* 72, 82, 83, 232, 330, 390.
——— Municipal Corporation, *App.* 72, 82, 83, 232, 322, 390.
St. Peter Port (Guernsey), *App.* 394, 397, 398, 399, 401, 405.
St. Sampson (Guernsey), *App.* 394, 396, 397, 398, 399, 401, 402, 405.
Stranraer, *App.* 213, 217, 226, 306, 338, 373.
——— Municipal Corporation, *App.* 213, 217, 306.
Stroma, Island of, *App.* 152.
Strontian, *App.* 180.
Sulisker, Island of, *App.* 163.
Sunart Loch, *App.* 180.
Sutherland, Duke of, *App.* 152, 153, 155, 160, 228, 364, 366.
Suttie, Sir George Grant, *App.* 5, 17, 26, 341.

Tarbert, East, *App.* 163, 167, 367, 376.
Tay River, *App.* 64, 68.
Thirlstone, *App.* 30, 242.
Thurso, *App.* 152, 157, 160, 279.
——— Magistrates of, *App.* 152, 157, 160, 279.
Tobermory, *App.* 181, 195, 202, 228, 298.
Tod Head, *App.* 89, 97.
Tonvere Point, *App.* 180.
Torrie, *App.* 27, 34, 343, 377.
Totnes, Charities, Trustees of, *App.* 415.
Toward Point, *App.* 171, 334.
Traill, Thomas, Esq., *App.* 160, 162, 367.
Trinity Corporation of Leith, Master and Assistants of, *Rep.* xi; *App.* 5, 9, 26, 332.
Trinity House of Hull, *Rep.* xii.
Trinity House of Newcastle, *Rep.* xii; *App.* 27, 35, 44, 64, 72, 83, 97, 103, 104, 115, 131, 151, 415.
Troon, *App.* 202, 205, 210, 228, 371, 376.
Troup, *App.* 234.
Tullibody, *App.* 244.

Udny, Colonel, *App.* 97, 103, 351.
Urr Navigation Improvement Committee, *App.* 221, 222, 225, 309, 386.

Victoria Harbour (Dunbar), *App.* 23, 314.

Wardie Burn, *App.* 12, 340.
Wemyss and March, Earl of, *App.* 5, 24, 26, 342.
Wemyss, J. D. E., Esq., *App.* 27, 34, 343.
Wemyss, J. C., Esq., *App.* 45, 54, 63, 347.
West (and East) India Docks Company, *App.* 409, 412.
Westminster Fish Market, *Rep.* ii; *App.* 408, 410.
Whiteforeland Point, *App.* 191, 294.
Whitehills, *App.* 115, 122, 130, 233, 353, 377.
Whithorn, Isle of, *App.* 218, 220, 221, 329, 330, 391.
——— Municipal Corporation, *App.* 218, 220, 221, 329, 391.
Wick, *App.* 152, 160, 226, 228, 279, 363, 376, 383.
——— River, *App.* 153, 363.
Wigtown, *App.* 218, 221, 226, 308, 328, 330, 374, 386, 391.
——— Municipal Corporation, *App.* 218, 221 328, 391.
Woodhaven, *App.* 71, 80, 83, 349, 377.
Woods and Forests, Commissioners of, *App.* 394, 397, 398, 404, 406, 416, 417.

Young, William, Esq., *App.* 150, 363.
Ythan River, *App.* 97, 104.